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Independent Audit and Advisory Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,¹

Debtors.

)
)
) Chapter 11

) Case No. 18-23538 (RDD)

) (Jointly Administered)
)

**SECOND MONTHLY FEE STATEMENT OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS INDEPENDENT AUDIT AND ADVISORY SERVICES PROVIDER TO
THE DEBTORS FOR THE PERIOD
FROM DECEMBER 1, 2018 THROUGH DECEMBER 31, 2018**

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Services as:	Independent Audit and Advisory Services Provider to the Debtors
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to October 15, 2018 by Order entered January 22, 2019
Period for which Compensation and Reimbursement is Sought:	December 1, 2018 through December 31, 2018

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: \$580,935.00

80% of Fees Sought: \$464,748.00

Amount of Expense Reimbursement Sought: \$11,451.92

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): **\$592,386.92**

20% Holdback Amount: **\$116,187.00**

PRIOR FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/15/19 Dkt. 2855	10/15/18 – 11/30/18	\$1,411,044.00	\$20,031.02		

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period from December 1, 2018 through December 31, 2018

Advisory Services - ASC 842

Professional	Level	Rate	Hours	Fees
Coleman, Brandon	Partner/Principal	\$925.00	1.0	\$925.00
Lauret, Kyle	Senior Manager	\$625.00	0.4	\$250.00
Professional Subtotal:			1.4	\$1,175.00

Advisory Services - ASC 852

Professional	Level	Rate	Hours	Fees
Bradfield, Derek	Partner/Principal	\$650.00	10.5	\$6,825.00
Weinert McDonnell, Lesley	Partner/Principal	\$925.00	1.1	\$1,017.50
Hartmann, Becky	Senior Manager	\$625.00	2.1	\$1,312.50
Lauret, Kyle	Senior Manager	\$625.00	2.2	\$1,375.00
Berland, Taylor	Manager	\$525.00	4.0	\$2,100.00
Jain, Yash R	Senior Consultant	\$180.00	13.5	\$2,430.00
McManus, Joseph	Senior Consultant	\$450.00	4.5	\$2,025.00
Straub, Kelsey	Senior Consultant	\$450.00	8.7	\$3,915.00
Professional Subtotal:			46.6	\$21,000.00

Advisory Services - SOC Reports

Professional	Level	Hours	Fees
Berggren, Maureen	Managing Director	4.6	
Vajhala, Phani Kiran	Manager	28.4	
Smietanski, Meredith	Senior Consultant	20.4	
Hoye, Jim	Consultant	1.9	
Professional Subtotal:			\$0.00

Audit Services²

Professional	Level	Rate	Hours	Fees
Berry, Jim	Partner/Principal		46.7	
Garrett, Brad	Partner/Principal		0.6	
Klein, Sara	Partner/Principal		0.6	
Kohn, Barry	Partner/Principal		26.6	
Mallaro, Brian	Partner/Principal		0.7	
Mashburn, Brian	Partner/Principal		6.3	
Morrissey, Michael	Partner/Principal		0.3	
Treiber, John	Partner/Principal		2.0	
Weinert McDonnell, Lesley	Partner/Principal		38.8	
Yauch, Glenn	Partner/Principal		6.1	
Berggren, Maureen	Managing Director		2.5	
Goncalves, Tony	Managing Director		5.8	
Hermanson, Tom	Managing Director		6.3	
Kapecki, Kenneth	Managing Director		3.1	
Siciliano, Cecilia	Managing Director		0.3	
Burya, Jim	Senior Manager		0.4	

² Represents the December monthly scheduled billing as outlined in the Base Audit Engagement Letter.

Dixon, Teagan (TJ)	Senior Manager	3.0	
Hartmann, Becky	Senior Manager	17.6	
Lauret, Kyle	Senior Manager	39.1	
Slattey, Matthew	Senior Manager	6.4	
Staiger, Jt	Senior Manager	47.6	
Torregrossa, Michelle	Senior Manager	1.4	
Venkatasubramanyan, Srikanth	Senior Manager	1.1	
Williams, Adam	Senior Manager	27.1	
Adorno, Dan	Manager	2.1	
Berland, Taylor	Manager	32.6	
Chang, Stephen	Manager		
Enkhbayar, Tuya	Manager	9.1	
Lonnemann, Malorie	Manager	33.4	
Nanda, Priyanka	Manager	0.4	
Vajhala, Phani Kiran	Manager	14.1	
Jain, Chetna	Senior Consultant	2.0	
Jain, Yash R	Senior Consultant	29.0	
Fitzgerald, Connor	Senior Consultant	50.0	
Liu, Sky	Senior Consultant	16.6	
McManus, Joseph	Senior Consultant	64.1	
McShane, Connor	Senior Consultant	24.4	
Riordan, Katy	Senior Consultant	5.4	
Smietanski, Meredith	Senior Consultant	53.5	
Sorenson, Peter	Senior Consultant	91.7	
Straub, Kelsey	Senior Consultant	63.2	
Viray, Norell	Senior Consultant	5.5	
Agarwal, Minu	Staff/Consultant	1.0	
Allen, Michael	Staff/Consultant	58.8	
Bakshi, Saurabh	Staff/Consultant	7.0	
Borcher, Scott	Staff/Consultant	4.0	
Bougadis, Blake	Staff/Consultant	34.1	
Doster, Kiera	Staff/Consultant	3.4	
Hoye, Jim	Staff/Consultant	49.2	
Jaiswal, Himanshu	Staff/Consultant	21.6	
Jha, Abhinav	Staff/Consultant	51.4	
Mason, David	Staff/Consultant	76.6	
Murphy, Karissa	Staff/Consultant	0.3	
Nguyen, Donna	Staff/Consultant	99.0	
Patni, Paridhi	Staff/Consultant	0.9	
Rosi, Matthew	Staff/Consultant	90.5	
Rothstein, Louis	Staff/Consultant	11.2	
Sal, Tanmoy	Staff/Consultant	51.9	
Professional Subtotal:		1,348.4	\$393,500.00

Audit Services - ASC 842

Professional	Level	Rate	Hours	Fees
Mallaro, Brian	Partner/Principal	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Partner/Principal	\$600.00	0.5	\$300.00
Bruner, Gina	Managing Director	\$600.00	0.9	\$540.00
Dixon, Teagan	Senior Manager	\$500.00	1.1	\$550.00
Hall, Michelle	Senior Manager	\$500.00	1.4	\$700.00
Lauret, Kyle	Senior Manager	\$500.00	2.4	\$1,200.00
Vajhala, Phani	Manager	\$400.00	0.4	\$160.00
McShane, Connor	Senior Consultant	\$300.00	1.0	\$300.00
Smietanski, Meredith	Senior Consultant	\$300.00	1.1	\$330.00
Bougadis, Blake	Staff/Consultant	\$200.00	0.5	\$100.00
Hoye, Jim	Staff/Consultant	\$200.00	0.6	\$120.00
Professional Subtotal:			10.3	\$4,540.00

Out of Scope Audit Services

Professional	Level	Rate	Hours	Fees
Berggren, Maureen	Managing Director	\$600.00	0.5	\$300.00
Berry, Jim	Partner/Principal	\$600.00	9.3	\$5,580.00
Bradfield, Derek	Partner/Principal	\$600.00	1.0	\$600.00
Drager, Christine	Managing Director	\$600.00	0.5	\$300.00
Garrett, Brad	Partner/Principal	\$600.00	1.0	\$600.00
Hermanson, Tom	Managing Director	\$600.00	0.5	\$300.00
Kohn, Barry	Partner/Principal	\$600.00	3.9	\$2,340.00
Lademan, Sarah	Partner/Principal	\$600.00	0.4	\$240.00
Sasso, Anthony	Managing Director	\$600.00	2.0	\$1,200.00
Sullivan, Mike	Managing Director	\$600.00	0.2	\$120.00
Taylor, Mike	Managing Director	\$600.00	11.1	\$6,660.00
Weinert McDonnell, Lesley	Partner/Principal	\$600.00	12.1	\$7,260.00
Yauch, Glenn	Partner/Principal	\$600.00	3.7	\$2,220.00
Hartmann, Becky	Senior Manager	\$500.00	4.0	\$2,000.00
Lauret, Kyle	Senior Manager	\$500.00	41.5	\$20,750.00
Staiger, Jt	Senior Manager	\$500.00	31.6	\$15,800.00
Swiatkowski, John	Senior Manager	\$500.00	4.7	\$2,350.00
Williams, Adam	Senior Manager	\$500.00	11.3	\$5,650.00
Berland, Taylor	Manager	\$400.00	2.9	\$1,160.00
Boucher, Michelle	Manager	\$400.00	0.4	\$160.00
Lonnemann, Malorie	Manager	\$400.00	10.6	\$4,240.00
Nanda, Priyanka	Manager	\$160.00	1.0	\$160.00
Dail, Amanda	Senior Consultant	\$300.00	19.8	\$5,940.00
Fitzgerald, Connor	Senior Consultant	\$300.00	74.7	\$22,410.00
Hu, May	Senior Consultant	\$300.00	0.2	\$60.00
Jain, Yash R	Senior Consultant	\$120.00	8.1	\$972.00
McManus, Joseph	Senior Consultant	\$300.00	30.3	\$9,090.00
McShane, Connor	Senior Consultant	\$300.00	24.9	\$7,470.00
Sorenson, Peter	Senior Consultant	\$300.00	56.0	\$16,800.00
Straub, Kelsey	Senior Consultant	\$300.00	34.4	\$10,320.00
Allen, Michael	Staff/Consultant	\$200.00	18.1	\$3,620.00
Bougadis, Blake	Staff/Consultant	\$200.00	1.9	\$380.00
Rosi, Matthew	Staff/Consultant	\$200.00	16.3	\$3,260.00
Jaiswal, Himanshu	Staff/Consultant	\$80.00	0.9	\$72.00

Jha, Abhinav	Staff/Consultant	\$80.00	2.0	\$160.00
Sal, Tanmoy	Staff/Consultant	\$80.00	2.2	\$176.00
Professional Subtotal :			444.0	\$160,720.00

TOTAL HOURS AND FEES REQUESTED	1,906.0	\$580,935.00
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CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period from December 1, 2018 through December 31, 2018

Categories	Hours	Fees
Advisory Services - ASC 842	1.4	\$1,175.00
Advisory Services - ASC 852	46.6	\$21,000.00
Advisory Services - SOC Reports	55.3	\$0.00
Audit Services	1,348.4	\$393,500.00
Audit Services - ASC 842	10.3	\$4,540.00
Out of Scope Audit Services	444.0	\$160,720.00
Fee's Category Subtotal :	1,906.0	\$580,935.00

CUMULATIVE EXPENSES BY CATEGORY SUMMARY
For the Period from December 1, 2018 through December 31, 2018

Expense Categories	Total Expenses for the Period
Auto Tolls	\$193.20
Mileage	\$2,546.52
Airfare	\$938.70
Auto Rental	\$487.28
Meals	\$3,107.71
Auto Parking	\$233.97
Hotel	\$3,688.32
Transportation	\$256.22
Expense Category Subtotal :	\$11,451.92

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 842</i>				
12/06/2018				
Coleman, Brandon	Provide guidance to audit engagement team in regards to Accounting Standards Committee ASC 842 (Lease Standard) impairment.	\$925.00	0.5	\$462.50
12/10/2018				
Lauret, Kyle	Analyze current accounting analysis addressing impairment consultation required for Sears Holdings adoption of new ASC 842 (leases accounting standard).	\$625.00	0.4	\$250.00
12/21/2018				
Coleman, Brandon	Provide additional guidance to audit engagement team in regards to Accounting Standards Committee ASC 842 (Lease Standard) impairment with L. Pesa (Deloitte).	\$925.00	0.5	\$462.50
Subtotal for Advisory Services - ASC 842:			1.4	\$1,175.00
<i>Advisory Services - ASC 852</i>				
12/01/2018				
Jain, Yash R	Prepare documentation of guidance summaries to be considered for Modification and extinguishment for Advisory project on Debt.	\$180.00	2.1	\$378.00
Jain, Yash R	Prepare documentation of guidance summaries to be considered for Troubled Debt restructuring for Advisory project on Debt.	\$180.00	2.3	\$414.00
12/02/2018				
McManus, Joseph	Close D. Bradfield (Deloitte) Advisory Partner notes on Warrants Guidance Summaries.	\$450.00	1.1	\$495.00
McManus, Joseph	Close D. Bradfield (Deloitte) Advisory Partner notes on Consolidation Guidance Summary.	\$450.00	0.1	\$45.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
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Advisory Services - ASC 852

12/03/2018

Hartmann, Becky	Review how notes were addressed on the warrants classification and discount guidance summaries, which will be delivered to the client.	\$625.00	0.6	\$375.00
McManus, Joseph	Prepare Consolidation Guidance Summary detailing proper consolidation reporting under bankruptcy accounting standards.	\$450.00	0.3	\$135.00
McManus, Joseph	Prepare Pension Guidance Summary detailing how pension is properly accounted for under bankruptcy accounting standards.	\$450.00	0.4	\$180.00
McManus, Joseph	Prepare for meeting to discuss D. Bradfield (Deloitte) notes on Warrant Guidance Summary.	\$450.00	0.3	\$135.00
Straub, Kelsey	Make revisions to debt guidance summary and conclusion.	\$450.00	3.9	\$1,755.00

12/04/2018

Berland, Taylor	Update troubled debt restructuring and modification guidance summary based on previous review.	\$525.00	3.1	\$1,627.50
Bradfield, Derek	Meet with L. McDonnell, R. Hartmann, and J. McManus (Deloitte) to discuss the next steps for the valuation of the debt discount resulting from the issuance of detachable stock warrants.	\$650.00	0.5	\$325.00
Hartmann, Becky	Meet with L. McDonnell, D. Bradfield, and J. McManus (Deloitte) to discuss the next steps for the valuation of the debt discount resulting from the issuance of detachable stock warrants.	\$625.00	0.4	\$250.00
McManus, Joseph	Research on Stock Warrant accounting during bankruptcy as a result of the meeting with D. Bradfield (Deloitte)	\$450.00	1.2	\$540.00
McManus, Joseph	Meet with L. McDonnell, D. Bradfield, and R. Hartmann (Deloitte) to discuss the next steps for the valuation of the debt discount resulting from the issuance of detachable stock warrants.	\$450.00	0.5	\$225.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
12/04/2018				
Straub, Kelsey	Close notes on debt and interest guidance summary.	\$450.00	0.9	\$405.00
Weinert McDonnell, Lesley	Research accounting for valuation of debt discount resulting from the issuance of detachable stock warrants.	\$925.00	0.6	\$555.00
Weinert McDonnell, Lesley	Meet with J. McManus, D. Bradfield, and R. Hartmann (Deloitte) to discuss the next steps for the valuation of the debt discount resulting from the issuance of detachable stock warrants.	\$925.00	0.5	\$462.50
12/05/2018				
Bradfield, Derek	Review of debt and interest guidance summary for Sears.	\$650.00	3.8	\$2,470.00
Hartmann, Becky	Address review notes regarding questions on the warrants and related debt discount write-off in Q3'2018.	\$625.00	0.6	\$375.00
Jain, Yash R	Prepare documentation of guidance summaries to be considered for Embedded Derivative analysis.	\$180.00	3.7	\$666.00
McManus, Joseph	Update Warrants Guidance Summary for inclusion in Debt Discount documentation.	\$450.00	0.6	\$270.00
12/06/2018				
Bradfield, Derek	Review of pension guidance summary for Sears.	\$650.00	3.9	\$2,535.00
Hartmann, Becky	Close review notes on the warrants classification and debt discount guidance summary to be provided to the client.	\$625.00	0.5	\$312.50
Jain, Yash R	Prepare documentation of considerations for Troubled debt restructuring, modification, and extinguishment analysis, concurrently.	\$180.00	2.4	\$432.00
Lauret, Kyle	Review debtor-in-possession financing guidance summary.	\$625.00	0.4	\$250.00
Lauret, Kyle	Review rejected leases guidance summary.	\$625.00	0.4	\$250.00
Straub, Kelsey	Add conclusions to debt and interest guidance summary.	\$450.00	2.3	\$1,035.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
12/07/2018				
Bradfield, Derek	Review consolidation reporting guidance summary for Sears.	\$650.00	1.1	\$715.00
Bradfield, Derek	Review of asset held for sale guidance summary for Sears.	\$650.00	1.2	\$780.00
12/08/2018				
Lauret, Kyle	Review trouble debt restructuring guidance summary as requested by management as part of accounting advisory services.	\$625.00	1.4	\$875.00
12/10/2018				
Jain, Yash R	Document research findings related to troubled debt structuring based on Deloitte guidance.	\$180.00	1.2	\$216.00
12/11/2018				
Jain, Yash R	Prepare liabilities guidance summary related to bankruptcy filing.	\$180.00	1.8	\$324.00
12/12/2018				
Berland, Taylor	Review updates to the troubled debt restructuring guidance summary based on partner review.	\$525.00	0.9	\$472.50
12/13/2018				
Straub, Kelsey	Address partner notes on guidance summary related to interest expense accounting during bankruptcy	\$450.00	1.6	\$720.00
Subtotal for Advisory Services - ASC 852:			46.6	\$21,000.00

Advisory Services - SOC Reports

12/04/2018				
Hoye, Jim	Document assessment of the Physical Security Troy Data center work paper	\$0.00	0.5	\$0.00
12/06/2018				
Berggren, Maureen	Review environmental control working paper.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Document Lands End Service Organization Control deficiencies workpaper.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
12/06/2018				
Smietanski, Meredith	Document Sears Hometown and Outlet Service Organization Control deficiencies workpaper.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Review system application control workpaper.	\$0.00	3.0	\$0.00
12/07/2018				
Vajhala, Phani Kiran	Review Service Organization Control workpapers related to Lands End.	\$0.00	3.0	\$0.00
12/10/2018				
Vajhala, Phani Kiran	Review additional documentation in Service Organization Control workpapers related to Lands End.	\$0.00	2.0	\$0.00
Vajhala, Phani Kiran	Review fourth round of notes addressed on system application control workpaper.	\$0.00	2.0	\$0.00
12/11/2018				
Berggren, Maureen	Review UNIX (multi user computer operating system) patching working paper.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Disclose Amazon Web Services migration and Information Management System database migration to in-scope Sears Hometown and Outlet applications.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Disclose Amazon Web Services migration and Information Management System database migration to in-scope Lands End applications.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Review information technology system application workpapers.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review round two of system application control workpaper.	\$0.00	1.0	\$0.00
12/12/2018				
Smietanski, Meredith	Consolidate business and information technology changes from management for Sears Hometown and Outlet report.	\$0.00	1.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
12/12/2018				
Smietanski, Meredith	Consolidate additional business and information technology changes from management for the Sears Hometown and Outlet report.	\$0.00	1.2	\$0.00
Vajhala, Phani Kiran	Review round three of system application control workpaper.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review second round of information technology system application workpapers.	\$0.00	1.0	\$0.00
12/13/2018				
Berggren, Maureen	Review the control activities section within the Service Organization Control report.	\$0.00	0.4	\$0.00
Berggren, Maureen	Review edits to the control activities within the Service Organization Control report.	\$0.00	0.4	\$0.00
Hoye, Jim	Prepare direct update access control testing workpaper.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Review Troy Data Center physical security workpaper.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Review scope of testing for Lands End.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Review third round of information technology system application workpapers.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review round four of system application control workpaper.	\$0.00	1.0	\$0.00
12/14/2018				
Smietanski, Meredith	Review M. Berggren's (Deloitte) changes made to Sears Hometown and Outlet workpapers.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Review changes made to Lands End workpapers by M. Berggren (Deloitte).	\$0.00	2.1	\$0.00
Vajhala, Phani Kiran	Review round five of system application control workpaper.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review fourth round of information technology system application workpapers.	\$0.00	1.0	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
12/17/2018				
Hoye, Jim	Document testing for Point of Sale and Telluride matching control.	\$0.00	0.3	\$0.00
Hoye, Jim	Update documentation of Physical Security control testing workpaper based on discussion with M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Review fifth round of information technology system application workpapers.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review notes addressed on system application control workpaper.	\$0.00	1.0	\$0.00
12/18/2018				
Berggren, Maureen	Review information management systems update to Service Organization Control report.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Review interim administrative access review for Sears system application.	\$0.00	3.9	\$0.00
Vajhala, Phani Kiran	Review second round of notes addressed on system application control workpaper.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review sixth round of information technology system application workpapers.	\$0.00	1.0	\$0.00
12/19/2018				
Berggren, Maureen	Call with P. Vajhala, M. Smietanski (Deloitte) to discuss the IMS database conversion impact for Sears Hometown and Outlet Service Organization Control applications.	\$0.00	0.8	\$0.00
Berggren, Maureen	Call with P. Vajhala, M. Smietanski (Deloitte) to discuss the IMS database conversion impact for Lands End Service Organization Control applications.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Call with M. Berggren, P. Vajhala (Deloitte) to discuss the IMS database conversion impact for Lands End Service Organization Control applications.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
12/19/2018				
Smietanski, Meredith	Review interim critical access review for Sears system application.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Call with M. Berggren, P. Vajhala (Deloitte) to discuss the IMS database conversion impact for Sears Hometown and Outlet Service Organization Control applications.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Review notes addressed in Service Organization Control workpapers related to Lands End.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Call with M. Berggren, M. Smietanski (Deloitte) to discuss the IMS database conversion impact for Lands End Service Organization Control applications.	\$0.00	1.2	\$0.00
Vajhala, Phani Kiran	Review fifth round of notes addressed on system application control workpaper.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Call with M. Berggren, M. Smietanski (Deloitte) to discuss the IMS database conversion impact for Sears Hometown and Outlet Service Organization Control applications.	\$0.00	1.2	\$0.00
12/20/2018				
Vajhala, Phani Kiran	Review final round of information technology system application workpapers.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Review third round of notes addressed on system application control workpaper.	\$0.00	1.0	\$0.00
12/21/2018				
Berggren, Maureen	Review exception disposition working paper.	\$0.00	0.4	\$0.00
Subtotal for Advisory Services - SOC Reports:			55.3	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/01/2018				
Jain, Chetna	Prepare Internal Audit summarization report for Q3'18 as part of our review procedures.	\$0.00	2.0	\$0.00
Jaiswal, Himanshu	Perform tie out documentation on the Management Discussion and Analysis (MD&A) based on procedures performed during Q2'18.	\$0.00	2.9	\$0.00
Jaiswal, Himanshu	Assess additional tie out procedures to be performed related to Q3'18 additions management input into the management discussion and analysis disclosure within the Q3 10-Q.	\$0.00	2.1	\$0.00
Jaiswal, Himanshu	Perform independent Essbase pull on relevant Equity accounts to check 10Q equity disclosures.	\$0.00	0.5	\$0.00
Jha, Abhinav	Perform tieout procedures over working capital borrowings table in the management discussion and analysis disclosure of the Q3'18 10Q	\$0.00	2.3	\$0.00
Jha, Abhinav	Document tie out procedures over long term debt schedule included in the management discussion and analysis disclosure within the Q3 10Q.	\$0.00	1.8	\$0.00
Jha, Abhinav	Recalculate Sear's common stock disclosures within the management discussion and analysis section of the Q3 10Q to test the schedule.	\$0.00	2.0	\$0.00
Straub, Kelsey	Research lease agreements for rent amounts for stores set to close in order to calculate future minimum lease payments	\$0.00	1.9	\$0.00
12/02/2018				
Berland, Taylor	Review balance sheet analytics based on changes in the client adjustment to property held for sale accounts.	\$0.00	1.0	\$0.00
Hoye, Jim	Update Application documentation of Admin Access review based on review notes received from M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/02/2018				
McManus, Joseph	Update the Third Quarter 10-Q report summary memo supplements for updated reorganization costs procedures.	\$0.00	0.2	\$0.00
McManus, Joseph	Prepare Sears Q3 2018 Quarterly Report pension footnote tie out.	\$0.00	0.4	\$0.00
12/03/2018				
Allen, Michael	Review previous (Q2'18 & Q3'17) for references for related party footnote to rollforward tieout procedures for Q3'18.	\$0.00	1.2	\$0.00
Allen, Michael	Review client support for client-obtained schedules from Sears to check whether each note of the 10Q has relevant client support.	\$0.00	0.5	\$0.00
Allen, Michael	Document internal references within the bankruptcy footnote of the Q3 10Q for our tie out procedures.	\$0.00	2.4	\$0.00
Berland, Taylor	Review updated Kmart income statement analytics due to additional fluctuations regarding depreciation expense caused by post close entries made by client.	\$0.00	1.2	\$0.00
Berland, Taylor	Review updated Sears income statement analytics due to additional fluctuations regarding depreciation expense caused by post close entries made by client.	\$0.00	0.5	\$0.00
Berland, Taylor	Update project plan listing in order to assess required provided by client (PBC) support for Q3'18 review.	\$0.00	1.0	\$0.00
Berry, Jim	Meet with L. McDonnell, K. Lauret (Deloitte) to discuss third quarter review procedures status update.	\$0.00	0.6	\$0.00
Berry, Jim	Review documentation of our Q3'18 procedures summary memo as part of quarterly procedures.	\$0.00	2.3	\$0.00
Berry, Jim	Clear review notes on going concern evaluation memo.	\$0.00	0.4	\$0.00
Bougadis, Blake	Review property transactions and cash flow in workpaper for closed store data.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Bougadis, Blake	Update documentation of Kmart income statement analytical procedures based on changes made to the Company's income statement accounts.	\$0.00	3.2	\$0.00
Bougadis, Blake	Assess client explanation for fluctuation in Selling and Administrative expense for documentation of Kmart analytical procedures.	\$0.00	1.2	\$0.00
Bougadis, Blake	Meet with C. Fitzgerald, J. McManus, C. McShane, D. Nguyen, K. Riordan, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Enkhbayar, Tuya	Update Tax Summary memo per comments from T. Hermanson (Deloitte).	\$0.00	2.0	\$0.00
Fitzgerald, Connor	Update documentation of income statement analytics for goodwill impairment considerations.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Update documentation of the cash flow workpaper based on version 2 edits made by management.	\$0.00	1.9	\$0.00
Fitzgerald, Connor	Update Bankruptcy-specific disclosures slide in the audit committee presentation deck.	\$0.00	1.7	\$0.00
Fitzgerald, Connor	Meet with B. Hartmann, K. Lauret, J. McManus, C. McShane, K. Riordan, P. Sorenson, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Meet with B. Bougadis, J. McManus, C. McShane, D. Nguyen, K. Riordan, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Fitzgerald, Connor	Meet with J. McManus (Deloitte), and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update quarter 3 2018 project plan.	\$0.00	0.8	\$0.00
Goncalves, Tony	Review the Sears 10-Q to provide consultation regarding bankruptcy disclosures.	\$0.00	2.2	\$0.00
Hartmann, Becky	Meet with C. Fitzgerald, K. Lauret, J. McManus, C. McShane, K. Riordan, P. Sorenson, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
Hermanson, Tom	Review Tax specialist memo regarding pension settlements and remeasurements for Q3'18 review procedures.	\$0.00	2.0	\$0.00
Hoye, Jim	Draft and send email for Infrastructure Admin Access Review Testing to P. Patni (Deloitte).	\$0.00	0.2	\$0.00
Hoye, Jim	Address Security Configuration Testing Review Notes.	\$0.00	1.4	\$0.00
Hoye, Jim	Finalize Sears Rent Expense Control Documentation	\$0.00	0.3	\$0.00
Hoye, Jim	Discuss with Smietanski (Deloitte) about Rollforward Testing, Execution Strategy, Access Reviews, Backup Schedules.	\$0.00	1.1	\$0.00
Hoye, Jim	Address Access Review testing and Common Control Provisioning follow up questions from client.	\$0.00	0.4	\$0.00
Hoye, Jim	Update Admin Access documentation based on review notes received.	\$0.00	0.6	\$0.00
Hoye, Jim	Address Review Notes for the Ability to Promote Endeavor Change Management Process.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Hoye, Jim	Analyze Sears Internal Audit's CyberArk Logging and Monitoring Workpaper.	\$0.00	0.2	\$0.00
Hoye, Jim	Develop team plan for testing execution based on newly received workpapers from Sears Internal Audit.	\$0.00	0.7	\$0.00
Hoye, Jim	Analyze critical access validations for access reviews.	\$0.00	0.3	\$0.00
Hoye, Jim	Prepare agenda for Sears Internal Audit Status Meeting including updated tracker for received and outstanding provisioning, change management, and access review workpapers.	\$0.00	1.1	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding AS400 Access Review and the Marketing Application Admin Access Review and Rollforward Workpapers	\$0.00	0.4	\$0.00
Hoye, Jim	Update Backup Schedules Documentation to assess evidence for follow-up.	\$0.00	1.2	\$0.00
Jain, Yash R	Review trial balance workpaper updated by A. Jha (Deloitte) for Q3'18.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Update documentation to Equity Rollforward procedures for Q3'18 review.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Update Statutory audit report tracker based on completion of tax schedules.	\$0.00	1.1	\$0.00
Jaiswal, Himanshu	Document internal references for the Guarantor/ Non-guarantor footnote for Q3'18 based on prior quarter documentation.	\$0.00	3.4	\$0.00
Jha, Abhinav	Update documentation of differences tab located on trial balance to highlight account changes due to post close entries made by client.	\$0.00	1.5	\$0.00
Jha, Abhinav	Perform review of internal references regarding the management discussion and analysis disclosure within the Q3 10Q.	\$0.00	0.8	\$0.00

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December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Jha, Abhinav	Tie 10Q footnote numbers to Trial balance worksheet where applicable as part of testing procedures for the Q3'18 review.	\$0.00	1.5	\$0.00
Jha, Abhinav	Foot/Cross Foot Adjusted Earnings Before Interest Tax Depreciation and Amortization (EBITDA) for Sears segments for Q3'18 tie out.	\$0.00	1.0	\$0.00
Jha, Abhinav	Research guidance regarding ASC 606 (New Revenue recognition standard) and how it relates during a Chapter 11 filing.	\$0.00	1.0	\$0.00
Kohn, Barry	Review Q3'18 Independence Compliance worksheet	\$0.00	0.7	\$0.00
Kohn, Barry	Review Form 10-Q for the purposes of providing comments to audit team and management.	\$0.00	2.8	\$0.00
Kohn, Barry	Review documentation of Deloitte's Review of Audit committee materials for Q3'18 procedures.	\$0.00	0.7	\$0.00
Kohn, Barry	Review third quarter goodwill assessment worksheet.	\$0.00	0.7	\$0.00
Lauret, Kyle	Review Q3'18 Sears consolidated cash flow testing worksheet for quarterly review.	\$0.00	3.3	\$0.00
Lauret, Kyle	Update documentation of Q3'18 Sears cash flow testing based upon capitalization vs. expense considerations related to debtor in possession financing.	\$0.00	0.6	\$0.00
Lauret, Kyle	Document review notes on third quarter management representation letter.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with C. Fitzgerald, B. Hartmann, J. McManus, C. McShane, K. Riordan, P. Sorenson, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Lauret, Kyle	Meet with J. Berry, L. McDonnell (Deloitte) to discuss third quarter review procedures status update.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with B. Mallaro (Deloitte) and J. Henry, A. Dattilo (Sears) to discuss update on Innoval business and go forward strategy.	\$0.00	0.7	\$0.00
Lauret, Kyle	Prepare agenda for third quarter status update meeting.	\$0.00	0.9	\$0.00
Lauret, Kyle	Update agenda for third quarter status meeting based on changes in client deadlines.	\$0.00	0.5	\$0.00
Liu, Sky	Draft report showing evidence of meeting Deloitte independence requirements.	\$0.00	1.7	\$0.00
Liu, Sky	Update fees for workpaper (Tax Notes) preapproval summary and reconciliation of proxy for independence standards	\$0.00	3.3	\$0.00
Mallaro, Brian	Meet with K. Lauret (Deloitte) and J. Henry, A. Dattilo (Sears) to discuss update on Innoval business and go forward strategy.	\$0.00	0.7	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding AS400 Access Review and MARs Application Admin Access Review and Rollforward Workpapers.	\$0.00	0.4	\$0.00
Mason, David	Draft Access Provisioning and Change Management workpaper tracker.	\$0.00	0.8	\$0.00
Mason, David	Revise Marketing and Advertising Reconciliation System Admin Access Review workpaper.	\$0.00	0.9	\$0.00
Mason, David	Revise Marketing and Advertising Reconciliation System Privileged Access Review workpaper.	\$0.00	0.9	\$0.00
Mason, David	Draft criteria for admin accounts in Sears operating system.	\$0.00	0.6	\$0.00
Mason, David	Draft Marketing and Advertising Reconciliation System Access Provisioning workpaper.	\$0.00	1.1	\$0.00

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December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Mason, David	Draft Common Access Provisioning workpaper.	\$0.00	0.9	\$0.00
Mason, David	Revise Admin Access Review workpaper related to New Price application.	\$0.00	0.8	\$0.00
Mason, David	Revise Admin Access Review workpaper related to Telluride system application.	\$0.00	0.8	\$0.00
Mason, David	Revise Admin Access Review workpaper related to Retail Inventory Management system.	\$0.00	0.7	\$0.00
Mason, David	Revise Privileged Access Review workpaper related to Retail Inventory Management system.	\$0.00	0.8	\$0.00
McManus, Joseph	Meet with P. Sorenson, K. Straub, C. Fitzgerald (Deloitte) to discuss Quarter 3 archive plan.	\$0.00	0.5	\$0.00
McManus, Joseph	Update the Q3 and bankruptcy project plans to prepare for 12/3/18 Q3 status meeting.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with C. Fitzgerald (Deloitte), and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.4	\$0.00
McManus, Joseph	Meet with B. Bougadis, C. Fitzgerald, C. McShane, D. Nguyen, K. Riordan, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
McManus, Joseph	Update the summary of misstatements workpaper for Third Quarter 2018 pension remeasurement adjustment.	\$0.00	0.3	\$0.00
McManus, Joseph	Review Third Quarter legal reserve summary.	\$0.00	0.8	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report pension footnote prepared by J. Colletti (Deloitte).	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
McManus, Joseph	Complete Third Quarter 10-Q report benefit plan footnote tie out supplemental excel.	\$0.00	1.3	\$0.00
McManus, Joseph	Complete Sears Q3 2018 Quarterly Report benefit plan footnote tie out.	\$0.00	0.7	\$0.00
McManus, Joseph	Answer H. Jaiswal's (Deloitte) questions on Third Quarter 10-Q report management's discussion and analysis tie out procedures.	\$0.00	0.2	\$0.00
McShane, Connor	Review Management's accounting conclusions for Q3 2018 Property impairment testing.	\$0.00	3.4	\$0.00
McShane, Connor	Meet with C. Fitzgerald, B. Hartmann, K. Lauret, J. McManus, K. Riordan, P. Sorenson, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
McShane, Connor	Review Management's accounting conclusions matrix for Kent, WA Property transaction.	\$0.00	3.2	\$0.00
McShane, Connor	Meet with B. Bougadis, C. Fitzgerald, J. McManus, D. Nguyen, K. Riordan, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Nguyen, Donna	Meet with B. Bougadis, C. Fitzgerald, J. McManus, C. McShane, K. Riordan, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Nguyen, Donna	Review Q3'18 project plan to assess which workpapers should be prepared.	\$0.00	0.3	\$0.00
Nguyen, Donna	Discuss cash flow questions related to pension and gains with K. Straub (Deloitte).	\$0.00	0.6	\$0.00

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December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Nguyen, Donna	Close notes from C. Fitzgerald (Deloitte) on Q3'18 apparel forecast review workpaper.	\$0.00	3.9	\$0.00
Nguyen, Donna	Close second round of notes from C. Fitzgerald (Deloitte) on Q3'18 apparel forecast review workpaper.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for second round of entries received for post-close journal entry memorandum.	\$0.00	0.2	\$0.00
Riordan, Katy	Meet with B. Bougadis, C. Fitzgerald, J. McManus, C. McShane, D. Nguyen, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with C. Fitzgerald, B. Hartmann, K. Lauret, J. McManus, C. McShane, P. Sorenson, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
Rosi, Matthew	Review email responses from J. Butz and K. Corbat (All Sears) about liabilities subject to compromise selections.	\$0.00	0.8	\$0.00
Rosi, Matthew	Review news articles to gain understanding of stores announced to be closed.	\$0.00	1.3	\$0.00
Rosi, Matthew	Pull net book value of recently announced store closures using Essbase (client data software).	\$0.00	0.7	\$0.00
Rosi, Matthew	Prepare excel file needed to run Essbase (client data software) numbers for store closures.	\$0.00	2.1	\$0.00
Rothstein, Louis	Update fair value analysis for partner review notes/comments, for purposes of Sears third quarter review	\$0.00	3.8	\$0.00
Slattery, Matthew	Review bankruptcy footnote disclosure in preliminary Q3'18 10-Q draft.	\$0.00	2.7	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Smietanski, Meredith	Participate in call with P. Vajhala (all Deloitte) to discuss Service Organization Control report interim testing updates	\$0.00	0.5	\$0.00
Smietanski, Meredith	Participate in conference call with P. Vajhala (Deloitte), and S. Kumar, T. Williams, K. Thorat, D. Tangen (all Sears Holdings) on the inventory management system database conversion.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update outstanding items from Sears Internal Audit agenda prior to weekly meeting.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) about Rollforward Testing, Execution Strategy, Access Reviews, Backup Schedules.	\$0.00	1.1	\$0.00
Sorenson, Peter	Review documentation of income statement analytic workpaper for Q3'18.	\$0.00	2.9	\$0.00
Sorenson, Peter	Meet with B. Bougadis, C. Fitzgerald, J. McManus, C. McShane, D. Nguyen, K. Riordan, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Sorenson, Peter	Meet with C. Fitzgerald, B. Hartmann, K. Lauret, J. McManus, C. McShane, K. Riordan, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
Sorenson, Peter	Review Q3'18 equity testing workpaper.	\$0.00	2.1	\$0.00
Straub, Kelsey	Meet with B. Bougadis, C. Fitzgerald, J. McManus, C. McShane, D. Nguyen, K. Riordan, P. Sorenson (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Straub, Kelsey	Meet with C. Fitzgerald, B. Hartmann, K. Lauret, J. McManus, C. McShane, K. Riordan, P. Sorenson, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
Straub, Kelsey	Address partner review notes on documentation of Company's liquidity position for the third quarter 2018	\$0.00	1.4	\$0.00
Straub, Kelsey	Make updates to team project plan for the status change of workpapers	\$0.00	0.8	\$0.00
Straub, Kelsey	Discuss cash flow questions related to pension and gains with D. Nguyen (Deloitte).	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Participate in conference call with M. Smietanski (Deloitte), and S. Kumar, T. Williams, K. Thorat, D. Tangen (all Sears Holdings) on the IMS database conversion.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Participate in call with M. Smietanski (all Deloitte) to discuss Service Organization Control report interim testing updates	\$0.00	0.5	\$0.00
Viray, Norell	Search archived files for items related to FY2015 tax-related transaction services.	\$0.00	1.9	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 balance sheet assets analytic review workpaper.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret (Deloitte) to discuss third quarter review procedures status update.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review draft of Q3'18 management representation letter.	\$0.00	1.8	\$0.00
Weinert McDonnell, Lesley	Review draft of Q3'18 revised audit committee presentation.	\$0.00	1.2	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 balance sheet liabilities analytic review workpaper.	\$0.00	2.1	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 summary of misstatements.	\$0.00	1.4	\$0.00

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December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/03/2018				
Weinert McDonnell, Lesley	Review revised Q3'18 quarter summary of misstatements.	\$0.00	0.3	\$0.00
Williams, Adam	Meet with C. Fitzgerald, B. Hartmann, K. Lauret, J. McManus, C. McShane, K. Riordan, P. Sorenson, K. Straub (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.5	\$0.00
12/04/2018				
Agarwal, Minu	Document tie out procedures performed on Equity footnote of the 10Q as part of our Q3'18 procedures.	\$0.00	1.0	\$0.00
Allen, Michael	Update documentation of related party footnote tie out based on changes in the client 10Q.	\$0.00	1.1	\$0.00
Allen, Michael	Document comparison analysis between client first and second draft of Q3'18 10Q to consider additional procedures to be performed for review.	\$0.00	1.8	\$0.00
Allen, Michael	Review post close journal entry listing received by T. Wilczak (Sears).	\$0.00	1.3	\$0.00
Berggren, Maureen	Discuss with J. Berry, L. McDonnell, E. Tzavelis, T. Hermanson, G. Yauch, M. Berggren, A. Jackson (all Deloitte) regarding status of various services by function (Tax, Advisory, Audit).	\$0.00	0.5	\$0.00
Berland, Taylor	Clear notes on Kmart income statement analytical procedures regarding explanations for period to period fluctuations.	\$0.00	0.8	\$0.00
Berland, Taylor	Meet with K. Straub, P. Nanda (Deloitte) to discuss status of debt workpapers and timeline of reviews.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet to discuss the audit status and priorities for the week with J. Berry, L. McDonnell, J. Staiger, K. Lauret, A. Williams, and M. Lonnemann (All Deloitte).	\$0.00	1.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Berry, Jim	Meet to discuss the audit status and priorities for the week with L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (All Deloitte).	\$0.00	1.1	\$0.00
Berry, Jim	Meet with L. Munjal (Sears Office of the CEO), L. McDonnell (Deloitte) to discuss current operations and upcoming 10Q filing.	\$0.00	0.5	\$0.00
Berry, Jim	Discussion regarding inventory valuation and existence procedures with T. Barton, L. McDonnell, J. Treiber, D. Sorgen (Deloitte)	\$0.00	0.3	\$0.00
Berry, Jim	Review third quarter 10-Q to formulate comments to provide to Sears management (S. Brokke).	\$0.00	1.0	\$0.00
Berry, Jim	Call with L. McDonnell, J. Staiger, K. Lauret, J. Treiber, M. Torregrossa (Deloitte) to discuss Q3'18 status update and going concern evaluation.	\$0.00	0.9	\$0.00
Berry, Jim	Review certain real estate disposals workpapers as part of Quarter 3.	\$0.00	0.8	\$0.00
Bougadis, Blake	Update documentation of Kmart income statement analytical procedures due to impairment changes caused by additional post close entries made by client due to the bankruptcy.	\$0.00	3.9	\$0.00
Bougadis, Blake	Update documentation of Kmart income statement analytical procedures based on notes received from T. Berland (Deloitte).	\$0.00	3.2	\$0.00
Bougadis, Blake	Assess Sears income statement analytic regarding Depreciation expense fluctuations	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Research authoritative guidance on paying down prepetition debt balances with post petition loan proceeds.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Update quarter 3 2018 project plan for December 4th.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Fitzgerald, Connor	Update documentation of Apparel inventory reserve workpaper for quarter 3 2018.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Enhance documentation of the cash flows from investing activities section of the cash flow.	\$0.00	1.4	\$0.00
Hartmann, Becky	Research pertaining to SEC reporting requirements under bankruptcy for the 10-Q draft.	\$0.00	0.5	\$0.00
Hoye, Jim	Analyze Backup Schedules exception remediation evidence to prepare for meeting over the matter.	\$0.00	0.6	\$0.00
Hoye, Jim	Perform Access Reviews Information Provided by Entity (IPE) timely Removal Testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Create Critical Access Validations Tracker for Access Reviews for validations received and outstanding to send follow up to J. Goodin (Sears).	\$0.00	1.1	\$0.00
Hoye, Jim	Analyze Backup Schedules exception remediation evidence.	\$0.00	0.6	\$0.00
Hoye, Jim	Document Common Control Provisioning Workpaper.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with P. Patni and S. Venkata (All Deloitte) regarding Infrastructure Access Reviews.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with M. Smietanski and P. Vajhala (Deloitte) regarding Access Reviews Testing and Backup Schedules Remediation.	\$0.00	0.9	\$0.00
Hoye, Jim	Participate in conference call with D. Mason, P. Patni, S. Venkata (All Deloitte), J. Goodin, T. Gore, and K. Thorat (All Sears) regarding access reviews information used in company controls.	\$0.00	0.3	\$0.00
Hoye, Jim	Update documentation of Access Provisioning workpaper based on previous review.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Hoye, Jim	Prepare for meeting with Sears Internal Audit by reviewing access reviews documentation.	\$0.00	0.4	\$0.00
Jain, Yash R	Review documentation of Management Discussion and analysis disclosure tie out procedures as part of Q3'18 procedures.	\$0.00	0.9	\$0.00
Jaiswal, Himanshu	Document internal references for the equity footnote as part of our Q3'18 testing of 10Q.	\$0.00	1.0	\$0.00
Jaiswal, Himanshu	Document tie out procedures performed regarding the Q3'18 Legal proceedings footnote.	\$0.00	1.8	\$0.00
Jaiswal, Himanshu	Update documentation of Q3'18 Equity workpaper based on Retained Earnings adjustment entries made by client.	\$0.00	2.5	\$0.00
Jha, Abhinav	Tie amounts disclosed in management discussion and analysis of the Q3 10Q to workpapers in the audit file.	\$0.00	2.4	\$0.00
Jha, Abhinav	Document external tie outs to previous year audited financial statements where applicable in the management discussion and analysis in the Q3 10Q for review procedures.	\$0.00	1.6	\$0.00
Jha, Abhinav	Document tie out procedures for Q3'18 cash flow activity that is disclosed in the Q3'18 10Q.	\$0.00	1.0	\$0.00
Lauret, Kyle	Meet to discuss the audit status and priorities for the week with J. Berry, L. McDonnell, J. Staiger, A. Williams, M. Lonnemann, and T. Berland (All Deloitte).	\$0.00	1.1	\$0.00
Lauret, Kyle	Call with J. Berry, L. McDonnell, J. Staiger, J. Treiber, M. Torregrossa (Deloitte) to discuss Q3'18 status update and going concern evaluation.	\$0.00	0.9	\$0.00
Lauret, Kyle	Update documentation of Q3'18 cash flow testing based on debt issuance agreements during Q3'18.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Lauret, Kyle	Review third quarter 10-Q to formulate comments to provide to Sears management (S. Brokke).	\$0.00	1.0	\$0.00
Lauret, Kyle	Review Q3'18 cash flow presentation of financing activities with L. McDonnell (Deloitte).	\$0.00	0.3	\$0.00
Lauret, Kyle	Review third quarter Form 10-Q to assess comments pertaining to SEC reporting requirements for interim review procedures.	\$0.00	0.9	\$0.00
Liu, Sky	Draft emails of status of open items on executed statement of work/engagement letter/work order for the Deloitte Entity Search and Compliance reference.	\$0.00	0.8	\$0.00
Liu, Sky	Update documentation of proxy reconciliation in the Tax notes workpaper.	\$0.00	1.6	\$0.00
Liu, Sky	Update documentation of executed statement of work based on fee schedule per independence requirements.	\$0.00	1.2	\$0.00
Liu, Sky	Update Q3'18 fees for (Tax Notes) preapproval summary and reconciliation of proxy.	\$0.00	2.4	\$0.00
Lonnemann, Malorie	Meet to discuss the audit status and priorities for the week with J. Berry, L. McDonnell, J. Staiger, K. Lauret, A. Williams, and T. Berland (All Deloitte).	\$0.00	1.1	\$0.00
Mason, David	Draft table of the Privileged Access Review workpapers including information on if users were marked for removal/when they were marked for removal follow up.	\$0.00	1.1	\$0.00
Mason, David	Draft follow up items for Sears Internal Audit in regards to functions for Application Admin.	\$0.00	1.1	\$0.00
Mason, David	Draft Telluride Access Provisioning workpaper.	\$0.00	0.9	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Mason, David	Participate in conference call with J. Hoyer, P. Patni, (All Deloitte), J. Goodin, T. Gore, and K. Thorat (All Sears) regarding access reviews IPE/IUC.	\$0.00	0.3	\$0.00
Mason, David	Revise Physical Security - Troy Data Center workpaper.	\$0.00	0.7	\$0.00
McManus, Joseph	Update documentation on memo documenting conclusions and considerations over segment reporting in bankruptcy.	\$0.00	0.6	\$0.00
McManus, Joseph	Update documentation on Apparel and Hardlines Business units pricing strategy meeting memo.	\$0.00	0.8	\$0.00
McManus, Joseph	Prepare final versions of workpapers for inclusion in final Q3 archive file.	\$0.00	0.8	\$0.00
McManus, Joseph	Update documentation on memo documenting lower of cost or market considerations.	\$0.00	0.2	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report footnote 11- recent accounting pronouncements.	\$0.00	0.7	\$0.00
McManus, Joseph	Document conclusions on Third Quarter 2018 presentation and disclosure over consolidated subsidiaries and variable interest entities.	\$0.00	0.9	\$0.00
McManus, Joseph	Update the Project Plan for Q3 statuses of outstanding workpapers.	\$0.00	0.7	\$0.00
McShane, Connor	Review previous accounting misstatements to assess impact on scope of audit.	\$0.00	3.5	\$0.00
McShane, Connor	Document accounting misstatements for Q3 2018 review period to assess impact on scope of audit.	\$0.00	3.2	\$0.00
Nanda, Priyanka	Meet with K. Straub, T. Berland (Deloitte) to discuss status of debt workpapers and timeline of reviews.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Nguyen, Donna	Update Q3'18 list of client requests for third round of entries needed in post-close journal entry memorandum.	\$0.00	0.2	\$0.00
Nguyen, Donna	Close notes from A. Williams (Deloitte) on Q3'18 apparel forecast review workpaper.	\$0.00	3.9	\$0.00
Nguyen, Donna	Close notes from L. McDonnell (Deloitte) on Q3'18 apparel forecast review workpaper.	\$0.00	3.8	\$0.00
Nguyen, Donna	Update Q3'18 project plan for review of post-close journal entry memorandum.	\$0.00	0.4	\$0.00
Nguyen, Donna	Discuss apparel forecast review fluctuations and reserves with F. Gourlin (Sears).	\$0.00	1.6	\$0.00
Patni, PARIDHI	Participate in conference call with J. Hoyer, D. Mason, (All Deloitte), J. Goodin, T. Gore, and K. Thorat (All Sears) regarding access reviews IPE/IUC.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Meet with J. Hoyer and S. Venkata (All Deloitte) regarding Infrastructure Access Reviews.	\$0.00	0.2	\$0.00
Rosi, Matthew	Discuss with P. Sorenson (Deloitte) about the selection detail for liabilities subject to compromise.	\$0.00	1.2	\$0.00
Rosi, Matthew	Prepare additional selection from the pre-petition liabilities subject to compromise accounts payable testing based on discussion with J. Butz (Sears).	\$0.00	0.8	\$0.00
Sal, TANMOY	Review the Q3'18 statement of equity tie out.	\$0.00	3.7	\$0.00
Sal, TANMOY	Review equity work paper for Q3'2018.	\$0.00	4.3	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) and D. Tangen (Sears Holdings) to discuss Internal Audit's sampling on in-scope production lockdown systems.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Smietanski, Meredith	Discuss with J. Hoyer and P. Vajhala (Deloitte) regarding Access Reviews Testing and Backup Schedules Remediation.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Review interim change management workpapers.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, L. Perry, and S. Ulhameed (Sears Holdings Corporation) to discuss Internal Audit status and outstanding items.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) and J. Goodin, T. Roesslein, M. Torres (Sears Holdings) to walkthrough contractor end date within Lightweight Directory Access Protocol.	\$0.00	0.5	\$0.00
Sorenson, Peter	Review Q3'18 consolidated balance sheet.	\$0.00	2.1	\$0.00
Sorenson, Peter	Review additional documentation of income statement analytic workpaper for Q3'18.	\$0.00	3.1	\$0.00
Sorenson, Peter	Discuss with M. Rosi (Deloitte) about the selection detail for liabilities subject to compromise.	\$0.00	1.2	\$0.00
Staiger, Jt	Meet to discuss the audit status and priorities for the week with J. Berry, L. McDonnell, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (All Deloitte).	\$0.00	1.1	\$0.00
Staiger, Jt	Call with J. Berry, L. McDonnell, K. Lauret, J. Treiber, M. Torregrossa (Deloitte) to discuss Q3'18 status update and going concern evaluation.	\$0.00	0.9	\$0.00
Staiger, Jt	Analyze the Company's Q3'18 tradename impairment analysis.	\$0.00	2.5	\$0.00
Staiger, Jt	Review third quarter 10-Q to formulate comments to provide to S. Brokke (Sears).	\$0.00	1.0	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Staiger, Jt	Analyze 10-Q disclosures for quarterly review purposes.	\$0.00	0.6	\$0.00
Straub, Kelsey	Edit and update project plan for debt and interest progression for week of 12/7 and summarize list of outstanding client support	\$0.00	2.3	\$0.00
Straub, Kelsey	Prepare for meeting to discuss status of debt workpapers and timeline of reviews with T. Berland, P. Nanda (Deloitte)	\$0.00	0.6	\$0.00
Straub, Kelsey	Update going concern consultation memo based on changes to the consultation process.	\$0.00	0.4	\$0.00
Straub, Kelsey	Meet with T. Berland, P. Nanda (Deloitte) to discuss status of debt workpapers and timeline of reviews.	\$0.00	0.4	\$0.00
Torregrossa, Michelle	Call with J. Berry, L. McDonnell, J. Staiger, K. Lauret, J. Treiber (Deloitte) to discuss Q3'18 status update and going concern evaluation.	\$0.00	0.9	\$0.00
Treiber, John	Discussion regarding inventory valuation and existence procedures with T. Barton, L. McDonnell, J. Berry, D. Sorgen (Deloitte)	\$0.00	0.3	\$0.00
Treiber, John	Call with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Torregrossa (Deloitte) to discuss Q3'18 status update and going concern evaluation.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Discuss with M. Smietanski and J. Hoyer (Deloitte) regarding Access Reviews Testing and Backup Schedules Remediation.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) and D. Tangen (Sears Holdings) to discuss Internal Audit's sampling on in-scope production lockdown systems.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) and J. Goodin, T. Roesslein, M. Torres (Sears Holdings) to walkthrough contractor end date within Lightweight Directory Access Protocol.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, L. Perry, and S. Ulhameed (Sears Holdings Corporation) to discuss Internal Audit status and outstanding items.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Review automated control workpapers.	\$0.00	1.1	\$0.00
Venkatasubramanyan, Srikanth	Participate in conference call with J. Hoyer, P. Patni, D. Mason (All Deloitte), J. Goodin, T. Gore, and K. Thorat (All Sears) regarding access reviews IPE/IUC.	\$0.00	0.3	\$0.00
Venkatasubramanyan, Srikanth	Meet with J. Hoyer and P. Patni (All Deloitte) regarding Infrastructure Access Reviews.	\$0.00	0.2	\$0.00
Viray, Norell	Update valuation allowance recalculation analytic	\$0.00	0.5	\$0.00
Viray, Norell	Update Q3'18 Tax Summary Memo per revised effective tax rate schedule post-impairment booking.	\$0.00	1.9	\$0.00
Weinert McDonnell, Lesley	Review inventory valuation workpapers for Q3'18 review.	\$0.00	1.3	\$0.00
Weinert McDonnell, Lesley	Review notes addressed in inventory valuation workpapers for Q3'18 review.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 cash flow presentation of financing activities with K. Lauret (Deloitte).	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review third Q3'18 10-Q to formulate comments to provide to S. Brokke (Sears).	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Call with J. Berry, J. Staiger, K. Lauret, J. Treiber, M. Torregrossa (Deloitte) to discuss Q3'18 status update and going concern evaluation.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Meet with L. Munjal (Sears Office of the CEO), J. Berry (Deloitte) to discuss current operations and upcoming 10Q filing.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/04/2018				
Weinert McDonnell, Lesley	Meet to discuss the audit status and priorities for the week with J. Berry, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (All Deloitte).	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Review draft of Sears management's memorandum documenting trade name impairment considerations.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Discussion regarding inventory valuation and existence procedures with T. Barton, J. Treiber, J. Berry, D. Sorgen (Deloitte)	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Berry, E. Tzavelis, T. Hermanson, G. Yauch, and M. Berggren (Deloitte) regarding status of various services by function (Tax, Advisory, Audit).	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review substantive testing workpapers related to Sears base audit.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Document results and minutes of meeting with L. Munjal (Sears) for 3rd quarter interim review workpaper file.	\$0.00	0.4	\$0.00
Williams, Adam	Meet to discuss the audit status and priorities for the week with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and T. Berland (All Deloitte).	\$0.00	1.1	\$0.00
Yauch, Glenn	Discuss with J. Berry, L. McDonnell, E. Tzavelis, T. Hermanson, M. Berggren, A. Jackson regarding status of various services by function (Tax, Advisory, Audit).	\$0.00	0.5	\$0.00
12/05/2018				
Allen, Michael	Meet with K. Stopen (Sears) to discuss post close journal entries and gain a better understanding of the entries.	\$0.00	0.7	\$0.00
Allen, Michael	Update post close journal entry memo documentation based on inquiry with M. Brotnow (Sears).	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Berland, Taylor	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte)	\$0.00	0.2	\$0.00
Berland, Taylor	Clear notes on fair value specialist summary memo on property valuations.	\$0.00	0.6	\$0.00
Berry, Jim	Review Q3'18 10Q adjustments and disclosures analysis.	\$0.00	0.8	\$0.00
Berry, Jim	Review certain literature and interpretations regarding debt classification.	\$0.00	1.2	\$0.00
Berry, Jim	Review representation letter for quarter 3 financial statements.	\$0.00	0.7	\$0.00
Berry, Jim	Research debt related classifications for secured debt.	\$0.00	1.3	\$0.00
Bougadis, Blake	Update documentation of Sears income statement analytical procedures regarding changes in interest expense.	\$0.00	4.0	\$0.00
Bougadis, Blake	Document explanation for fluctuations found in the Kmart income statement analytic regarding Reorganization expense (new expense created due to the bankruptcy filing).	\$0.00	2.4	\$0.00
Dixon, Teagan (TJ)	Call with P. Vajhala, and M. Smietanski (All Deloitte) regarding audit/advisory updates and testing progress.	\$0.00	0.1	\$0.00
Enkhbayar, Tuya	Update the tax summary memo based on pension remeasurements.	\$0.00	3.0	\$0.00
Fitzgerald, Connor	Update documentation for goodwill impairment passed disclosure in the evaluation of misstatements workpaper	\$0.00	1.8	\$0.00
Fitzgerald, Connor	Update quarter 3 2018 project plan for December 5th.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Fitzgerald, Connor	Update Chapter 11 considerations slides in the audit committee presentation deck.	\$0.00	2.3	\$0.00
Garrett, Brad	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte).	\$0.00	0.3	\$0.00
Hartmann, Becky	Review the workpapers to tie out the benefit plans footnote within the Q3'2018 10-Q.	\$0.00	2.3	\$0.00
Hartmann, Becky	Clear notes to the summary of misstatements related to the pension error identified in Q3'2018.	\$0.00	1.0	\$0.00
Hartmann, Becky	Review documentation of tieouts regarding Employer contributions in the benefit plans footnote of the Q3'18 10Q.	\$0.00	0.4	\$0.00
Hoye, Jim	Prepare topical agenda for backup schedules meeting.	\$0.00	0.1	\$0.00
Hoye, Jim	Update documentation for Information used in the Performance of the control (IUC) write-ups.	\$0.00	0.6	\$0.00
Hoye, Jim	Review Critical Access validations, Backups scheduling evidence and email correspondence.	\$0.00	1.2	\$0.00
Hoye, Jim	Address Review Notes regarding Telluride Matching Control.	\$0.00	0.3	\$0.00
Hoye, Jim	Participate in conference call with S. Venkata (Deloitte) regarding Change management Testing Approach.	\$0.00	0.2	\$0.00
Hoye, Jim	Participate in call with M. Smietanski (Deloitte) regarding Sears Point of Sales Systems Polling.	\$0.00	0.3	\$0.00
Hoye, Jim	Update documentation Access removal timeliness based on communication with T. Gore (Sears).	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Hoye, Jim	Participate in conference call with M. Smietanski and P. Vajhala (All Deloitte), and T. Williams, M. Bell, J. Oliveira (All Sears), regarding Backups Testing.	\$0.00	0.5	\$0.00
Jain, Yash R	Review ASC 606 (Revenue recognition standard) workpaper executed by A. Jha (Deloitte) for Quarter 3.	\$0.00	1.6	\$0.00
Jaiswal, Himanshu	Document considerations for Q3'18 Sears equity work paper.	\$0.00	1.0	\$0.00
Jaiswal, Himanshu	Perform Rollforward procedures for the Sears Q3'18 Guarantor/ Non-Guarantor footnote.	\$0.00	3.0	\$0.00
Jha, Abhinav	Perform Essbase pulls for Income statement accounts to assess whether the Trial balance is up to date after client post close entries.	\$0.00	1.0	\$0.00
Jha, Abhinav	Document internal references of Management Discussion and Analysis footnotes based on client draft #1 of the 10Q	\$0.00	2.2	\$0.00
Jha, Abhinav	Document internal and external references for the Income statement tie out.	\$0.00	1.0	\$0.00
Jha, Abhinav	Perform tie out procedures of Cash Flow Statement Q3'18.	\$0.00	1.3	\$0.00
Klein, Sara	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte).	\$0.00	0.3	\$0.00
Lauret, Kyle	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte)	\$0.00	0.3	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Lonnemann, Malorie	Meet with M. Rosi, P. Sorenson (Deloitte) regarding liabilities subject to compromise work paper, support received, possible misstatements, and workpaper required fields.	\$0.00	0.6	\$0.00
Mashburn, Brian	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte).	\$0.00	0.3	\$0.00
Mason, David	Update list of Admin and Privileged Access Review workpapers requiring removed user evidence follow up.	\$0.00	1.1	\$0.00
Mason, David	Revise Change Management workpapers for roll-forward testing.	\$0.00	1.4	\$0.00
Mason, David	Meet with M. Smietanski (Deloitte) to discuss change management approach and provide background to the engagement as a new member.	\$0.00	0.6	\$0.00
McManus, Joseph	Update outstanding "provided by client" listing for reorganization support provided by J. Goodin (Sears).	\$0.00	0.3	\$0.00
McManus, Joseph	Document conclusions on Third Quarter 2018 presentation and disclosure over combined pension benefit obligation.	\$0.00	1.8	\$0.00
McManus, Joseph	Update the Q3 project plans on partners' request for current status and updated timelines of expected due to partners.	\$0.00	0.6	\$0.00
McManus, Joseph	Update the Third Quarter 10-Q report benefit plans footnote tie out due to new draft of the quarterly report.	\$0.00	0.4	\$0.00
McManus, Joseph	Update the contingent liability report based on discussion with M. Lonnemann (Deloitte) for documentation.	\$0.00	0.8	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report legal footnote.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
McManus, Joseph	Update documentation on the summary of misstatements workpaper.	\$0.00	0.5	\$0.00
McManus, Joseph	Update the Deloitte Q3 remeasurement memo based on memo provided by J. Eichner (Sears).	\$0.00	0.8	\$0.00
McManus, Joseph	Research information produced by entity testing used in the pricing meeting discussion documentation.	\$0.00	1.2	\$0.00
Murphy, Karissa	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, (Deloitte).	\$0.00	0.3	\$0.00
Nguyen, Donna	Close second round of notes left on workpaper related to Q3'18 cash flow.	\$0.00	3.8	\$0.00
Nguyen, Donna	Update cash flow documentation for new support obtained from J. Drosopoulos (Sears).	\$0.00	3.9	\$0.00
Nguyen, Donna	Update Q3'18 project plan for second round review of post-close journal entry memorandum.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for third round of entries received for post-close journal entry memorandum.	\$0.00	0.3	\$0.00
Rosi, Matthew	Draft email to B. Archambeau (Sears) to request involve level support for new selection in liabilities subject to compromise workpaper.	\$0.00	0.6	\$0.00
Rosi, Matthew	Update workpaper related to liabilities subject to compromise based on support obtained from J. Butz (Sears).	\$0.00	3.2	\$0.00
Rosi, Matthew	Prepare workpaper related to liabilities subject to compromise by documenting selections made for testing.	\$0.00	2.7	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Rosi, Matthew	Meet with M. Lonnemann, P. Sorenson (Deloitte) regarding liabilities subject to compromise work paper, support received, possible misstatements, and workpaper required fields.	\$0.00	0.6	\$0.00
Rosi, Matthew	Meet with P. Sorenson (Deloitte) to discuss layout of Liabilities Subject to Compromise workpaper and questions regarding related support received.	\$0.00	0.8	\$0.00
Rosi, Matthew	Use invoice support to document testing of pre- and post-petition liability balances.	\$0.00	0.4	\$0.00
Rosi, Matthew	Pull third round of Q3'18 footnote tie-outs into the audit file.	\$0.00	0.4	\$0.00
Sal, TANMOY	Perform tie out of Q3'18 statement of equity.	\$0.00	3.3	\$0.00
Sal, TANMOY	Prepare guarantor/non-guarantor rollforward for Q3'18.	\$0.00	4.7	\$0.00
Sal, TANMOY	Perform tie out of Q3'18 statement of cash flow using additional schedules obtained from K. Pollack (Sears).	\$0.00	1.7	\$0.00
Siciliano, Cecilia	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, H. Hallberg, K. Murphy (Deloitte).	\$0.00	0.3	\$0.00
Smietanski, Meredith	Participate in conference call with M. Smietanski and P. Vajhala (All Deloitte), and T. Williams, M. Bell, J. Oliviera (All Sears), regarding Backups Testing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Address notes on automated control workpaper related to Sears Point of Sales application.	\$0.00	2.1	\$0.00
Smietanski, Meredith	Participate in call with J. Hoyer (Deloitte) regarding Sears Point of Sales Systems Polling.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Smietanski, Meredith	Call with T. Dixon and P. Vajhala (All Deloitte) regarding audit/advisory updates and testing progress.	\$0.00	0.1	\$0.00
Smietanski, Meredith	Meet with D. Mason (Deloitte) to discuss change management approach and provide background to the engagement as a new member.	\$0.00	0.6	\$0.00
Sorenson, Peter	Review additional procedures performed in income statement analytic workpaper.	\$0.00	3.5	\$0.00
Sorenson, Peter	Meet with M. Lonnemann, M. Rosi (Deloitte) regarding liabilities subject to compromise work paper, support received, possible misstatements, and workpaper required fields.	\$0.00	0.6	\$0.00
Staiger, Jt	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte)	\$0.00	0.3	\$0.00
Staiger, Jt	Analyze additional information on the Company's Q3'18 tradename impairment analysis.	\$0.00	6.9	\$0.00
Staiger, Jt	Discuss Information Technology and audit touchpoint changes with G. Yauch, T. Dixon, P. Vajhala (Deloitte).	\$0.00	0.6	\$0.00
Straub, Kelsey	Address manager notes related to debt documentation on cash flow	\$0.00	1.1	\$0.00
Treiber, John	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte)	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Participate in conference call with M. Smietanski and J. Hoyer (All Deloitte), and T. Williams, M. Bell, J. Oliviera (All Sears), regarding Backups Testing.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Vajhala, Phani Kiran	Discuss Information Technology and audit touchpoint changes with G. Yauch, T. Dixon, J. Staiger (Deloitte).	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Call with T. Dixon and M. Smietanski (All Deloitte) regarding audit/advisory updates and testing progress.	\$0.00	0.1	\$0.00
Vajhala, Phani Kiran	Participate in IT and Audit touchpoint meeting discussing key changes with G. Yauch, T. Dixon, and J. Staiger (All Deloitte).	\$0.00	0.6	\$0.00
Venkatasubramanyan, Srikanth	Participate in conference call with J. Hoyer (Deloitte) regarding Change management Testing Approach.	\$0.00	0.2	\$0.00
Viray, Norell	Search archived files for any items related to FY2014 tax-related transaction services.	\$0.00	1.2	\$0.00
Weinert McDonnell, Lesley	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte)	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review revisions to Q3'18 quarter documentation of pension settlement.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review Sears management's documentation of approach and considerations to test goodwill for impairment for Q3'18 review.	\$0.00	1.3	\$0.00
Weinert McDonnell, Lesley	Review contingent liability report and related interim review procedures for Q3'18.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Discussion with J. Drosopoulos (Sears) regarding tradename valuation documentation and questions from internal fair value specialists regarding same.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review second revisions Q3'18 summary of misstatements.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/05/2018				
Weinert McDonnell, Lesley	Review second revisions to Q3'18 management representation letter.	\$0.00	0.4	\$0.00
Williams, Adam	Participate in discussion to finalize the refinement of identified audit risk since the Company's filing of bankruptcy with the Sears Audit Team and R. Garrett, S. Hurwitz, S. Klein, B. Mashburn, J. Treiber, C. Siciliano, H. Hallberg, K. Murphy (Deloitte)	\$0.00	0.3	\$0.00
Williams, Adam	Review agenda for focused support call for Sears audit detailing the revised scope of review.	\$0.00	0.6	\$0.00
Yauch, Glenn	Discuss Information Technology and audit touchpoint changes with T. Dixon, P. Vajhala, J. Staiger (Deloitte).	\$0.00	1.4	\$0.00
Yauch, Glenn	Participate in IT and Audit touchpoint meeting discussing key changes with P. Vajhala, T. Dixon, and J. Staiger (All Deloitte).	\$0.00	0.6	\$0.00
12/06/2018				
Allen, Michael	Update footnote tie outs based on changes in financial statement drafts.	\$0.00	0.5	\$0.00
Allen, Michael	Perform Essbase pulls to check post close entries made by the client for our analytical procedures over the balance sheet accounts.	\$0.00	1.1	\$0.00
Allen, Michael	Assess data by independently performing Essbase pulls related to the Debtor-in-Possession footnote within the Q3 10Q.	\$0.00	1.5	\$0.00
Berggren, Maureen	Review PeopleSoft General Ledger automated control for period close.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review updates to PeopleSoft General Ledger automated control documentation for period close as part of our general Information Technology testing.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Berggren, Maureen	Participate in internal status call with T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Berland, Taylor	Review client explanation for fluctuations found during our analytical procedures over Balance Sheet accounts.	\$0.00	1.1	\$0.00
Berland, Taylor	Meet with J. Drosopoulos, S. Brokke (All Sears), L. McDonnell, J. Staiger, K. Lauret, A. Williams, and M. Lonnemann (All Deloitte) to discuss audit status related to Q3'18 review and the year-end audit.	\$0.00	0.4	\$0.00
Berland, Taylor	Review Sears income statement analytical procedures based on updates made to client general ledger due to post close entries made.	\$0.00	2.4	\$0.00
Berry, Jim	Review audit committee report revised draft of the Q3'18 10Q.	\$0.00	0.6	\$0.00
Berry, Jim	Review goodwill accounting memo addressing considerations in bankruptcy.	\$0.00	0.4	\$0.00
Bougadis, Blake	Update Sears Analytical procedures over the income statement due to changes made by client with post close journal entries.	\$0.00	3.6	\$0.00
Bougadis, Blake	Perform independent Essbase pulls for all income statement account to assess how analytical procedures capture potential changes to accounts due to post close entries made by the client.	\$0.00	1.1	\$0.00
Dixon, Teagan (TJ)	Participate in internal status call with M. Berggren, P. Vajhala, and M. Smietanski (all Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Enkhbayar, Tuya	Update the tax summary memo due to changes in the pretax book income.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Update quarter 3 2018 project plan for December 6th.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Fitzgerald, Connor	Review quarter 3 apparel inventory lookback analysis workpaper.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Discuss with D. Nguyen (Deloitte) questions on the Apparel inventory lookback workpaper	\$0.00	0.8	\$0.00
Hartmann, Becky	Review Deloitte's documentation for the Q3'2018 quarterly review file of the accounting and reporting of the Sears pension plans obligations as of 11/3/2018.	\$0.00	0.8	\$0.00
Hoye, Jim	Update Provisioning common control documentation based on analysis of potential issues for access provisioning.	\$0.00	1.2	\$0.00
Hoye, Jim	Analyze Access Review timely removal evidence provided based on discussion with T. Gore (Sears).	\$0.00	0.2	\$0.00
Hoye, Jim	Participate in call with M. Smietanski (Deloitte) regarding backups and access provisioning for the Item Maintenance System.	\$0.00	0.4	\$0.00
Jain, Yash R	Update the Q3'18 workpaper of the testing of the guarantor non-guarantor balance sheet disclosed on the Company's Q3'18 10Q.	\$0.00	3.9	\$0.00
Jha, Abhinav	Perform Essbase pulls for Trial balance sheet accounts to assess whether account balances are correct after post close entries made by client.	\$0.00	1.0	\$0.00
Jha, Abhinav	Document Internal references for management discussion and analysis disclosure within the Q3 10Q.	\$0.00	3.0	\$0.00
Kapecki, Kenneth	Review updates to property impairment fair value procedures for purposes of Sears third quarter review	\$0.00	0.4	\$0.00
Kohn, Barry	Review documentation of quarterly debt issuance cost testing.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Lauret, Kyle	Call with L. McDonnell (Deloitte) to discuss monthly engagement economics and action items related to billing and financial reporting.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with J. Drosopoulos, S. Brokke (All Sears), L. McDonnell, J. Staiger, A. Williams, M. Lonnemann, and T. Berland (All Deloitte) to discuss audit status related to Q3'18 review and the year-end audit.	\$0.00	0.7	\$0.00
Lauret, Kyle	Draft third quarter interim review update agenda for upcoming meeting with quality reviewer.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with J. Drosopoulos, S. Brokke (All Sears), L. McDonnell, J. Staiger, K. Lauret, A. Williams, and T. Berland (All Deloitte) to discuss audit status related to Q3'18 review and the year-end audit.	\$0.00	0.7	\$0.00
Mason, David	Revise Marketing and Advertising Reconciliation System Access Provisioning workpaper.	\$0.00	2.6	\$0.00
McManus, Joseph	Provide prior year support for apparel lookback testing procedures to D. Nguyen (Sears).	\$0.00	0.3	\$0.00
McManus, Joseph	Research consolidation memo per comment by Engagement Quality Control Reviewer B. Kohn (Deloitte).	\$0.00	0.9	\$0.00
McManus, Joseph	Update documentation for conclusions reached within memo previously prepared guidance summary memo on pension.	\$0.00	0.8	\$0.00
McManus, Joseph	Update conclusions within pension memo provided by J. Eichner (Sears).	\$0.00	0.9	\$0.00
McManus, Joseph	Document considerations regarding client prepared pension remeasurement memo.	\$0.00	0.8	\$0.00
McManus, Joseph	Update Q3 "provided by client" request listing for addition of new reorganization cost selections.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
McManus, Joseph	Update documentation of pricing team discussion memo based on commentary by A. Williams (Deloitte)	\$0.00	0.8	\$0.00
McShane, Connor	Review property specialist summary memo in connection with Sears Q3'18 review.	\$0.00	3.1	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for final round of entries needed in post-close journal entry memorandum.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update documentation of apparel forecast review for Q3'18.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update cash flow documentation for new support obtained from M. Huron (Sears).	\$0.00	3.9	\$0.00
Riordan, Katy	Update the store closure workpaper for various updates made to the general ledger by management throughout the closing period.	\$0.00	2.7	\$0.00
Rosi, Matthew	Discuss with P. Sorenson (Deloitte) on process to calculate sample size based on pre-petition liabilities subject to compromise for accounts payable systems.	\$0.00	0.6	\$0.00
Rosi, Matthew	Make additional selections for testing of post-petition liabilities subject to compromise.	\$0.00	1.3	\$0.00
Rosi, Matthew	Discuss accounts payable reconciliation to use in testing of liabilities subject to compromise with P. Sorenson (Deloitte) and J. Butz (SHC).	\$0.00	0.5	\$0.00
Rosi, Matthew	Draft email to E. Skrgic and W. Carges (All Sears) requesting invoice detail based on J. Butz (Sears) guidance.	\$0.00	0.8	\$0.00
Rosi, Matthew	Close notes made by P. Sorenson (Deloitte) on liabilities subject to compromise workpaper.	\$0.00	2.6	\$0.00
Rosi, Matthew	Run Essbase (client database software) to retrieve net book value of lease payments on stores that have been closed.	\$0.00	1.6	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Rosi, Matthew	Discuss with K. Straub (Deloitte) task of reviewing consolidated real estate loan collateral entries for fair value and valuation date for secured loan collateral.	\$0.00	1.1	\$0.00
Rothstein, Louis	Prepare additional industry metrics for purposes of property impairment analysis of Sears third quarter review	\$0.00	2.6	\$0.00
Sal, TANMOY	Close P. Nanda (Deloitte) notes on equity workpaper for Q3'18 review.	\$0.00	3.0	\$0.00
Sal, TANMOY	Update tracker of requested items from clients for schedules needed for tie out of management discussion and analysis.	\$0.00	1.2	\$0.00
Sal, TANMOY	Create tracker to list out all schedules needed for footnote tie outs.	\$0.00	3.0	\$0.00
Slattery, Matthew	Respond to comments and questions left on preliminary Q3'18 10-Q.	\$0.00	1.3	\$0.00
Smietanski, Meredith	Participate in call with J. Hoyer (Deloitte) regarding backups and access provisioning for the Item Maintenance System.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Participate in internal status call with M. Berggren, P. Vajhala, and T. Dixon (all Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Review Telluride provisioning workpaper.	\$0.00	2.1	\$0.00
Sorenson, Peter	Review Q3'18 income statement tie out.	\$0.00	0.9	\$0.00
Sorenson, Peter	Discuss with M. Rosi (Deloitte) on process to calculate sample size based on pre-petition liabilities subject to compromise for accounts payable systems.	\$0.00	0.6	\$0.00
Sorenson, Peter	Review evidence documented in income statement analytic workpaper.	\$0.00	3.5	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Sorenson, Peter	Discuss accounts payable reconciliation to use in testing of liabilities subject to compromise with M. Rosi (Deloitte) and J. Butz (SHC).	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with J. Drosopoulos, S. Brokke (All Sears), L. McDonnell, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (All Deloitte) to discuss audit status related to Q3'18 review and the year-end audit.	\$0.00	0.7	\$0.00
Staiger, Jt	Meet with H. Halberg (Deloitte) to discuss the changes related to risk profile of the engagement.	\$0.00	0.6	\$0.00
Straub, Kelsey	Research answers to questions on documentation of Company's debt and store closure disclosures	\$0.00	1.8	\$0.00
Straub, Kelsey	Discuss with M. Rosi (Deloitte) task of reviewing consolidated real estate loan collateral entries for fair value and valuation date for secured loan collateral.	\$0.00	1.1	\$0.00
Straub, Kelsey	Edit and update project plan for workpaper progression for week of 12/7, including distributing workpapers with partner notes to seniors	\$0.00	2.9	\$0.00
Straub, Kelsey	Compile a list of outstanding Company support related to the 2018 audit for the week of 12/7	\$0.00	0.4	\$0.00
Torregrossa, Michelle	Review Q3'18 going concern memorandum draft.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Participate in internal status call with M. Berggren, T. Dixon, and M. Smietanski (all Deloitte) regarding updates and testing progress.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Review general information technology control workpapers.	\$0.00	1.9	\$0.00
Weinert McDonnell, Lesley	Review revised Q3'18 management representation letter.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review revised Q3'18 summary of misstatements.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/06/2018				
Weinert McDonnell, Lesley	Research disclosure requirements for reclassification of long term debt.	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Review documentation of pension interim remeasurement including correspondence and approval of internal actuarial specialist.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Review draft communications to the audit committee regarding Q3 10Q disclosures.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 cash flow proof workpaper.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 analytic review procedures over Sears segment income statement.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Meet with J. Drosopoulos, S. Brokke (All Sears), J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (All Deloitte) to discuss audit status related to Q3'18 review and the year-end audit.	\$0.00	0.7	\$0.00
Williams, Adam	Review Q3'18 earnings per share testing associated with Deloitte's Q3'18 review procedures.	\$0.00	0.9	\$0.00
Williams, Adam	Review apparel lower of cost or market analysis sales forecast lookback testing as part of Q3'18 review.	\$0.00	1.1	\$0.00
Williams, Adam	Meet with J. Drosopoulos, S. Brokke (All Sears), L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and T. Berland (All Deloitte) to discuss audit status related to Q3'18 review and the year-end audit.	\$0.00	0.7	\$0.00
Williams, Adam	Review income tax memorandum associated with Q3'18 review.	\$0.00	1.3	\$0.00
Williams, Adam	Meet with E. Gee and S. Haywood (Sears) to discuss update on iPlan (financial planner application related to inventory).	\$0.00	1.0	\$0.00

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December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Allen, Michael	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Allen, Michael	Document internal references of the related party footnote as part of our Q3'18 tie out procedures.	\$0.00	0.4	\$0.00
Allen, Michael	Review changes to supplemental information footnote to assess whether additional review procedures should be performed for Q3'18 10Q.	\$0.00	1.3	\$0.00
Allen, Michael	Update post close journal entry memo documentation regarding entries made by K. Stopen (Sears).	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.1	\$0.00
Berland, Taylor	Clear notes on Sears income statement analytical procedures regarding explanations for period to period fluctuations.	\$0.00	1.1	\$0.00
Berland, Taylor	Update documentation of Sears fair value specialist property summary memo.	\$0.00	1.2	\$0.00
Berland, Taylor	Update documentation on our review of management memo written by the client regarding property valuation.	\$0.00	1.4	\$0.00
Berry, Jim	Review Audit Committee governance documents as a required quarterly procedure.	\$0.00	2.7	\$0.00
Berry, Jim	Call with B. Garrett, S. Klein, K. Lauret, J. Staiger, and L. McDonnell (All Deloitte) to discuss engagement status update and impact to integrated audit timeline.	\$0.00	0.4	\$0.00
Berry, Jim	Call with B. Kohn, J. Staiger, L. McDonnell, K. Lauret, T. Barton (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Berry, Jim	Call with J. Staiger, L. McDonnell, K. Lauret (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.3	\$0.00
Bougadis, Blake	Perform analytical procedures based on our gross margin data to develop an expectation for merchandise sales for Q3'18.	\$0.00	3.9	\$0.00
Bougadis, Blake	Document findings regarding analytical procedures performed over Sears Merchandise Sales.	\$0.00	1.1	\$0.00
Bougadis, Blake	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Enkhbayar, Tuya	Meet with S. Liu (Deloitte) for status of the Audit Committee schedule.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Update the audit committee presentation deck for our tailored review procedures pertaining the Q3 2018 review.	\$0.00	2.1	\$0.00
Fitzgerald, Connor	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Garrett, Brad	Call with S. Klein, K. Lauret, J. Staiger, L. McDonnell and J. Berry (All Deloitte) to discuss engagement status update and impact to integrated audit timeline.	\$0.00	0.3	\$0.00
Hartmann, Becky	Review Deloitte's documentation for the Q3'2018 quarterly review file of the warrants classification as of 11/3/2018.	\$0.00	1.3	\$0.00
Hartmann, Becky	Draft review notes for the Q3'2018 income statement analytic fluctuations observed	\$0.00	0.2	\$0.00
Hartmann, Becky	Review the Sears Holdings management presentation deck for the Audit Committee meeting regarding the Q3 10Q.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Hartmann, Becky	Meet with L. McDonnell and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Hermanson, Tom	Assess the documentation of Income tax tie out procedures by checking internal and external references.	\$0.00	2.0	\$0.00
Hoye, Jim	Meet with Smietanski (Deloitte) regarding Access Benchmark, general updates, and next week strategy.	\$0.00	0.6	\$0.00
Hoye, Jim	Participate in call with D. Mason (Deloitte), J. Goodin, T. Gore, (All Sears) regarding Access Benchmark.	\$0.00	0.2	\$0.00
Hoye, Jim	Update Documentation for Access Provisioning workpapers and Telluride.	\$0.00	0.4	\$0.00
Hoye, Jim	Prepare agenda for Access Reviews Timely Removal Meeting.	\$0.00	0.2	\$0.00
Jain, Yash R	Document results of analytical procedures over the Guarantor/Non-Guarantor Subsidiary financial Information data.	\$0.00	1.1	\$0.00
Jha, Abhinav	Update Internal references due to changes in disclosures in the Management Discussion and Analysis portion of the 10Q draft.	\$0.00	2.2	\$0.00
Jha, Abhinav	Update management discussion and analysis documentation based on update draft of client 10Q	\$0.00	1.8	\$0.00
Klein, Sara	Call with B. Garrett, K. Lauret, J. Staiger, L. McDonnell and J. Berry (All Deloitte) to discuss engagement status update and impact to integrated audit timeline.	\$0.00	0.3	\$0.00
Kohn, Barry	Call with J. Berry, J. Staiger, L. McDonnell, K. Lauret, T. Barton (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.7	\$0.00
Lauret, Kyle	Call with S. Brokke, J. Drosopolous (Sears) to discuss recommendations on Deloitte's Q3'18 Audit Committee communications.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Lauret, Kyle	Review third quarter shop your way revenue recognition workpaper.	\$0.00	1.2	\$0.00
Lauret, Kyle	Call with B. Garrett, S. Klein, J. Staiger, L. McDonnell and J. Berry (All Deloitte) to discuss engagement status update and impact to integrated audit timeline.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Lauret, Kyle	Call with B. Kohn, J. Berry, J. Staiger, L. McDonnell, T. Barton (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.7	\$0.00
Lauret, Kyle	Call with J. Berry, J. Staiger, L. McDonnell (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.3	\$0.00
Liu, Sky	Update fees schedule in Tax notes documentation as part of the firm's independence requirements.	\$0.00	3.2	\$0.00
Liu, Sky	Meet with T. Enkhbayar (Deloitte) for status of the Audit Committee schedule.	\$0.00	0.6	\$0.00
Mason, David	Draft Item Maintenance Application Provisioning Access Review workpaper.	\$0.00	1.2	\$0.00
Mason, David	Participate in call with J. Hoyer (Deloitte), J. Goodin, T. Gore, (All Sears) regarding Access Benchmark.	\$0.00	0.2	\$0.00
McManus, Joseph	Update documentation on consolidation guidance summary memo.	\$0.00	0.8	\$0.00
McManus, Joseph	Update the Q3 and bankruptcy project plans to prepare for 12/7/18 Q3 status meeting.	\$0.00	0.5	\$0.00
McManus, Joseph	Update documentation of pricing team discussion memo.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
McManus, Joseph	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
McShane, Connor	Review updated property specialist summary memo in connection with Sears Q3'18 review.	\$0.00	4.2	\$0.00
McShane, Connor	Review additional documentation added to property specialist summary memo in connection with Sears Q3'18 review	\$0.00	2.1	\$0.00
McShane, Connor	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Nguyen, Donna	Run Essbase (client software database) to pull numbers needed for Q3'18 income statement analytic.	\$0.00	0.4	\$0.00
Nguyen, Donna	Run Essbase (client software database) to pull updated numbers for Q3'18 trial balance.	\$0.00	0.9	\$0.00
Nguyen, Donna	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for final round of entries received for post-close journal entry memorandum.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update Q3'18 project plan for third round review of post-close journal entry memorandum.	\$0.00	0.4	\$0.00
Nguyen, Donna	Run Essbase (client software database) to retrieve updated financial statement numbers used in materiality memorandum.	\$0.00	1.7	\$0.00
Nguyen, Donna	Prepare Q3'18 related party listing that is sent out to base engagement team on a quarterly basis.	\$0.00	1.4	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Riordan, Katy	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Riordan, Katy	Update the store closure file and left notes for transitioning the testing progress to K. Straub (Deloitte).	\$0.00	0.9	\$0.00
Rosi, Matthew	Close notes on liabilities subject to compromise workpaper.	\$0.00	2.8	\$0.00
Rosi, Matthew	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Rosi, Matthew	Use invoice and receipt support obtained from K. Corbat (Sears) to document workpaper related to liabilities subject to compromise.	\$0.00	1.1	\$0.00
Rothstein, Louis	Update analysis of market indices for partner review notes/comments, for purposes of property impairment analysis	\$0.00	1.4	\$0.00
Slattery, Matthew	Review financial statements in preliminary Q3'18 10-Q.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Meet with Smietanski (Deloitte) regarding Access Benchmark, general updates, and next week strategy.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Explain Information Used in Control write-ups from internal audit reliance on access benchmark tool.	\$0.00	1.2	\$0.00
Smietanski, Meredith	Address notes in workpaper related to Virtual Private Network application.	\$0.00	2.4	\$0.00
Sorenson, Peter	Review Q3'18 consolidated statement of operations.	\$0.00	1.1	\$0.00
Sorenson, Peter	Review additional evidence documented in income statement analytic workpaper.	\$0.00	2.3	\$0.00
Sorenson, Peter	Review notes addressed in Q3'18 income statement tie out.	\$0.00	1.1	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Staiger, Jt	Call with J. Berry, L. McDonnell, K. Lauret (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.2	\$0.00
Staiger, Jt	Call with B. Garrett, S. Klein, K. Lauret, L. McDonnell and J. Berry (All Deloitte) to discuss engagement status update and impact to integrated audit timeline.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Staiger, Jt	Call with B. Kohn, J. Berry, L. McDonnell, K. Lauret, T. Barton (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.7	\$0.00
Straub, Kelsey	Edit and update project plan for workpaper progression for week of 12/7	\$0.00	2.8	\$0.00
Straub, Kelsey	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Call with B. Garrett, S. Klein, K. Lauret, J. Staiger, and J. Berry (All Deloitte) to discuss engagement status update and impact to integrated audit timeline.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Call with B. Kohn, J. Berry, J. Staiger, K. Lauret, T. Barton (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Call with J. Berry, J. Staiger, K. Lauret (Deloitte) to discuss update on status of Q3'18 review procedures.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review notes addressed in Q3'18 cash flow proof workpaper.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review additional notes addressed in Q3'18 cash flow proof workpaper.	\$0.00	1.8	\$0.00
Weinert McDonnell, Lesley	Review Q3'18 review procedures over reorganization items.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/07/2018				
Weinert McDonnell, Lesley	Review Q3'18 analytic review procedures over Kmart segment income statement.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review revised analytical review of balance sheet for Q3'18 review.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review revised tax summary memorandum with supporting analyses for Q3'18 review.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review consideration of required quality review levels for Q3'18 review.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Williams, Adam	Draft email to S. Brokke (SHC) related to valuation allowance release for the Q3'18 management representation letter explaining the correcting entries.	\$0.00	0.6	\$0.00
Williams, Adam	Review revisions made in income tax memorandum associated with Q3'18 review.	\$0.00	0.3	\$0.00
Williams, Adam	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 items and update project plan.	\$0.00	0.7	\$0.00
Williams, Adam	Review tax footnote tie out in the Form 10-Q associated with Q3'18 review.	\$0.00	0.5	\$0.00
Williams, Adam	Review notes addressed in apparel lower of cost or market analysis sales forecast lookback testing as part of Q3'18 review.	\$0.00	0.4	\$0.00
12/08/2018				
Berry, Jim	Review Sears tradename impairment analysis memo.	\$0.00	2.3	\$0.00
Kohn, Barry	Review quarterly interest expense workpaper.	\$0.00	2.4	\$0.00
Lauret, Kyle	Make updates to third quarter shop your way revenue recognition workpaper based on review.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/08/2018				
Sorenson, Peter	Review new statement of equity disclosure requirements to assess whether it is applicable to Sears for Q3'18.	\$0.00	1.2	\$0.00
12/09/2018				
Doster, Kiera	Draft comparison document based on the actuarial insurance data received as of 9/30/18 compared to the actuarial data received the year prior.	\$0.00	3.4	\$0.00
Kohn, Barry	Review testing of reorganization items as it relates to financial reporting of the Q3'18 10Q.	\$0.00	1.7	\$0.00
McManus, Joseph	Prepare Masters of Final versions of Third Quarter workpapers for final archive.	\$0.00	0.5	\$0.00
Straub, Kelsey	Perform a review of the documentation of the Company's store closure analysis	\$0.00	1.3	\$0.00
Williams, Adam	Review pricing documentation for inventory valuation considerations associated with Deloitte's Q3'18 review procedures.	\$0.00	0.3	\$0.00
Williams, Adam	Review equity statement presentation in Sears Q3'18 10-Q against recently issued firm guidance based on changes issued by the financial accounting standards board.	\$0.00	0.5	\$0.00
12/10/2018				
Adorno, Dan	Document Non-productive Inventory workpaper preparation.	\$0.00	2.1	\$0.00
Allen, Michael	Meet with B. Bougadis, J. McManus, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Allen, Michael	Update Balance Sheet analytic workpapers due to changes in the general ledger.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Allen, Michael	Create schedule of Debtor-in-Possession financial statements as part of our review procedures of the new financial statement disclosures required by client due to bankruptcy.	\$0.00	2.4	\$0.00
Allen, Michael	Consider additional tie-out procedures to be performed over the Supplemental financial information footnote within the Q3 10Q based on client changes in the general ledger.	\$0.00	0.8	\$0.00
Allen, Michael	Assess client support for updates made to the bankruptcy footnote within the Q3 10Q.	\$0.00	1.6	\$0.00
Berland, Taylor	Discuss with J. Berry, A. Williams (All Deloitte) updates on focused support reviewer scope for the Q3'18 review of Sears Holdings.	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with B. Mashburn, J. Berry, A. Williams (Deloitte) to discuss the review procedures related to property impairment and tradename impairment.	\$0.00	0.5	\$0.00
Berland, Taylor	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	1.7	\$0.00
Berland, Taylor	Close notes on the impairment of property analysis for Q3'18.	\$0.00	1.3	\$0.00
Berland, Taylor	Update documentation of impairment risk assessment based on review of property analysis for Q3'18.	\$0.00	1.9	\$0.00
Berry, Jim	Discuss with A. Williams, T. Berland (All Deloitte) updates on focused support reviewer scope for the Q3'18 review of Sears Holdings.	\$0.00	0.4	\$0.00
Berry, Jim	Review Sears tradename memo impairment testing excel schedules	\$0.00	2.3	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Berry, Jim	Meet with B. Kohn, J. Staiger, M. Lonnemann, and K. Lauret (Deloitte) to assess remaining existing quality review comments on Q3'18 Form 10-Q.	\$0.00	1.0	\$0.00
Berry, Jim	Discuss with S. Sitley (Sears) regarding inventory valuation and existence procedures.	\$0.00	0.5	\$0.00
Berry, Jim	Meet with T. Goncalves, M. Slattery, J. Staiger, M. Lonnemann, K. Lauret (Deloitte) to assess SEC services review comments on Q3'18 Form 10-Q.	\$0.00	0.4	\$0.00
Berry, Jim	Review equity workpapers for Q3'18.	\$0.00	0.6	\$0.00
Berry, Jim	Meet with B. Mashburn, A. Williams, T. Berland (Deloitte) to discuss the review procedures related to property impairment and tradename impairment.	\$0.00	0.4	\$0.00
Bougadis, Blake	Assess gain on sale of plant and equipment (PP&E) transactions to assess potential impact on Income statement analytical procedure results.	\$0.00	1.1	\$0.00
Bougadis, Blake	Meet with M. Allen, J. McManus, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Burya, Jim	Review cyber security memo related to physical security controls.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Participate in internal status meeting with G. Yauch, M. Smietanski, and P. Vajhala (all Deloitte) to discuss Sears Holdings Corporation updates and Sears Internal Audit testing progress.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Call with G. Russell (Sears), G. Yauch, J. Staiger (Deloitte) to discuss updates to the information technology organization.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Enkhbayar, Tuya	Document changes in tax summary memo due to adjustments to book income.	\$0.00	0.3	\$0.00
Enkhbayar, Tuya	Document procedures performed for tax testing based on Q2'18 summary tax memo.	\$0.00	0.5	\$0.00
Enkhbayar, Tuya	Review the audit committee fee schedule for tax services (required independence procedure).	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Update quarter 3 2018 project plan for December 10th.	\$0.00	0.5	\$0.00
Goncalves, Tony	Meet with J. Berry, T. Goncalves, M. Slattery, J. Staiger, M. Lonnemann, K. Lauret (Deloitte) to assess SEC services review comments on Q3'18 Form 10-Q.	\$0.00	0.4	\$0.00
Hartmann, Becky	Close notes on the warrants Q3'2018 quarterly review workpapers.	\$0.00	0.5	\$0.00
Hartmann, Becky	Review notes addressed on the tie out of the Q3'2018 benefit plans footnote regarding pension settlements.	\$0.00	0.5	\$0.00
Hartmann, Becky	Meet with T. Berland, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Hermanson, Tom	Review Tax Specialist memo Q3'18 review procedures.	\$0.00	1.0	\$0.00
Hoye, Jim	Draft Information Used in performance of Control (IUC) write up for Access reviews.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Hoye, Jim	Reconcile newly received workpapers from Sears Internal Audit to develop plan for testing execution.	\$0.00	0.9	\$0.00
Hoye, Jim	Discuss with J. Hoye (Deloitte) regarding Contractor Termination Testing and access reviews.	\$0.00	0.6	\$0.00
Hoye, Jim	Compile listing of support needed regarding Access reviews testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Identify evidence regarding the Systems Integration and Provisioning for Access Reviews.	\$0.00	0.3	\$0.00
Jain, Yash R	Foot/Cross foot Guarantor/ Non-Guarantor balance sheet with respect to footnote disclosure in the 10Q.	\$0.00	1.6	\$0.00
Jain, Yash R	Document tie out procedures performed over the management discussion and analysis disclosure in the 10Q for Q3'18.	\$0.00	3.9	\$0.00
Jain, Yash R	Review daily Essbase pulls done by A. Jha (Deloitte) with respect to account changes reflect the post close journal entries made by the client.	\$0.00	1.5	\$0.00
Jha, Abhinav	Create schedule of Consolidated Results of Operations in the Management Discussion and Analysis disclosure within the Q3 10Q to test accuracy of client disclosure.	\$0.00	2.8	\$0.00
Jha, Abhinav	Update documentation of Trial balance workpaper based on review notes received from P. Nanda (Deloitte).	\$0.00	2.0	\$0.00
Jha, Abhinav	Draft email to entire Sears audit team noting differences in trial balance accounts so they can update workpapers to their respective review areas accordingly.	\$0.00	1.0	\$0.00
Jha, Abhinav	Perform tie out procedures over Q3'18 Balance Sheet.	\$0.00	1.2	\$0.00
Kapecki, Kenneth	Review additional industry metrics for purposes of property impairment analysis for Sears third quarter review	\$0.00	0.6	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Kohn, Barry	Meet with J. Berry, J. Staiger, M. Lonnemann, and K. Lauret (Deloitte) to assess remaining existing quality review comments on Q3'18 Form 10-Q.	\$0.00	1.0	\$0.00
Kohn, Barry	Review quarterly management representation letter.	\$0.00	3.8	\$0.00
Kohn, Barry	Review Debtor In Possession financing footnote disclosure in the Q3'18 Form 10Q.	\$0.00	1.9	\$0.00
Lauret, Kyle	Review management's changes to the updated Q3'18 Form 10-Q as compared to the previous draft.	\$0.00	0.4	\$0.00
Lauret, Kyle	Prepare for third quarter audit committee meeting regarding accounting implications due to the bankruptcy filing.	\$0.00	0.9	\$0.00
Lauret, Kyle	Prepare draft audit committee materials for third quarter meeting with the Sears audit committee.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with J. Berry, B. Kohn, J. Staiger, M. Lonnemann (Deloitte) to assess remaining existing quality review comments on Q3'18 Form 10-Q.	\$0.00	1.0	\$0.00
Lauret, Kyle	Attend the Company's disclosure committee review meeting S. Brokke, J. Drosopolous, B. Phelan, S. Sitley, C. Olsen, L. Meerschaert, J. Goodin, E. Gee, S. Haywood, N. Sinha, L. Valentino (All Sears) and J. Staiger, M. Lonnemann (All Deloitte).	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with J. Berry, T. Goncalves, M. Slattery, J. Staiger, M. Lonnemann (Deloitte) to assess SEC services review comments on Q3'18 Form 10-Q.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with S. Brokke (Sears) to discuss status of open items associated with third quarter review.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Lauret, Kyle	Meet with B. Hartmann, T. Berland, and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Lauret, Kyle	Review Q3'18 property valuation documentation.	\$0.00	0.8	\$0.00
Liu, Sky	Draft follow up email to T. Hermanson (Deloitte) regarding status of open items on executed Statement of work/engagement letter.	\$0.00	1.8	\$0.00
Lonnemann, Malorie	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Attend the Company's disclosure committee review meeting S. Brokke, J. Drosopolous, B. Phelan, S. Sitley, C. Olsen, L. Meerschaert, J. Goodin, E. Gee, S. Haywood, N. Sinha, L. Valentino (All Sears) and K. Lauret, J. Staiger (All Deloitte).	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with J. Berry, B. Kohn, J. Staiger, and K. Lauret (Deloitte) to assess remaining existing quality review comments on Q3'18 Form 10-Q.	\$0.00	1.0	\$0.00
Lonnemann, Malorie	Meet with J. Berry, T. Goncalves, M. Slattery, J. Staiger, K. Lauret (Deloitte) to assess SEC services review comments on Q3'18 Form 10-Q.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Aggregate internal Deloitte comments on Sears Holdings 10-Q draft.	\$0.00	3.8	\$0.00
Lonnemann, Malorie	Review workpaper related to property, plant, and equipment cash flow for Q3'18.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Mashburn, Brian	Meet with J. Berry, A. Williams, T. Berland (Deloitte) to discuss the review procedures related to property impairment and tradename impairment.	\$0.00	0.3	\$0.00
Mason, David	Update Information Used in Control Access Review workpaper to reflect latest updates.	\$0.00	0.9	\$0.00
Mason, David	Revise Item Maintenance Application Privileged Access Review workpaper.	\$0.00	1.1	\$0.00
Mason, David	Update workpaper tracker to reflect what has been received from Sears Internal Audit Team.	\$0.00	0.8	\$0.00
Mason, David	Draft Job Resolution rollforward workpaper.	\$0.00	0.9	\$0.00
Mason, David	Draft contractor extensions workpaper.	\$0.00	1.6	\$0.00
Mason, David	Discuss with D. Mason (Deloitte) regarding Contractor Termination Testing and access reviews.	\$0.00	0.6	\$0.00
McManus, Joseph	Prepare Sears Q3 2018 Quarterly Report tax footnote tie out.	\$0.00	1.1	\$0.00
McManus, Joseph	Update the Q3 and bankruptcy project plans to prepare for 12/10/18 Q3 status meeting.	\$0.00	0.6	\$0.00
McManus, Joseph	Update Q3 "provided by client" request listing based on support provided.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with M. Allen, B. Bougadis, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
McManus, Joseph	Update the segment reporting memo documentation based on L. McDonnell (Deloitte) discussion.	\$0.00	0.2	\$0.00
McManus, Joseph	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
McManus, Joseph	Review Sears Q3 2018 Quarterly Report footnotes for new draft of 10Q Report.	\$0.00	0.9	\$0.00
McManus, Joseph	Respond to H. Jaiswal's (Deloitte) questions on the Guarantor and Non-Guarantor Third Quarter 10-Q report footnote tie out.	\$0.00	0.4	\$0.00
McManus, Joseph	Answer H. Jaiswal's (Deloitte) questions on the Third Quarter 10-Q report management's discussion and analysis tie out.	\$0.00	2.4	\$0.00
McManus, Joseph	Update the Audit Committee Q3 presentation PowerPoint deck for J. Berry (Deloitte) updates.	\$0.00	0.6	\$0.00
McManus, Joseph	Research pension related other comprehensive income expense accounting.	\$0.00	0.8	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for entries needed in post-close journal entry memorandum.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update Q3'18 project plan for final round review of post-close journal entry memorandum.	\$0.00	0.3	\$0.00
Nguyen, Donna	Close notes from M. Lonnemann (Deloitte) on workpaper related to property, plant, and equipment cash flow.	\$0.00	3.9	\$0.00
Nguyen, Donna	Close note from K. Lauret (Deloitte) on workpaper related to Q3'18 cash flow.	\$0.00	3.9	\$0.00
Nguyen, Donna	Meet with M. Allen, B. Bougadis, J. McManus, M. Rosi, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Rosi, Matthew	Run Essbase (client data software) to retrieve income statement numbers for Kmart income statement analytic.	\$0.00	3.1	\$0.00
Rosi, Matthew	Close P. Sorenson (Deloitte) notes on liabilities subject to compromise workpaper.	\$0.00	1.1	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Rosi, Matthew	Run Essbase (client data software) to retrieve numbers for equity workpaper.	\$0.00	2.8	\$0.00
Rosi, Matthew	Meet with M. Allen, B. Bougadis, J. McManus, D. Nguyen, P. Sorenson, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Rosi, Matthew	Draft email to W. Carges and E. Skrgic (All Sears) reiterating need to attain invoice detail previously requested.	\$0.00	0.6	\$0.00
Rosi, Matthew	Discuss with P. Sorenson (Deloitte) about changes to income Kmart analytics.	\$0.00	0.3	\$0.00
Rosi, Matthew	Pull fourth round of Q3'18 footnote tie-outs into Deloitte audit file.	\$0.00	1.6	\$0.00
Rothstein, Louis	Revise memo based on Deloitte audit partner comments received in the fair value review process for property impairment analysis for purposes of Sears third quarter review	\$0.00	3.4	\$0.00
Sal, TANMOY	Update documentation on Sears Holdings guarantor/non-guarantor income statement based on new client information obtained for Q3'18 review.	\$0.00	3.7	\$0.00
Sal, TANMOY	Tie out the Q3'18 cash flow and update documentation.	\$0.00	4.3	\$0.00
Slattery, Matthew	Meet with J. Berry, T. Goncalves, M. Slattery, J. Staiger, M. Lonnemann, K. Lauret (Deloitte) to assess SEC services review comments on Q3'18 Form 10-Q.	\$0.00	1.0	\$0.00
Smietanski, Meredith	Participate in call with P. Vajhala (Deloitte) to discuss General IT Control interim testing updates.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Participate in call with P. Vajhala (Deloitte), and T. Williams, K. Thorat, D. Tangen (all Sears Holdings) on the Information Management System database conversion.	\$0.00	0.1	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Smietanski, Meredith	Participate in internal status meeting with G. Yauch, T. Dixon, and P. Vajhala (all Deloitte) to discuss Sears Holdings Corporation updates and Internal Audit delays/testing progress.	\$0.00	0.5	\$0.00
Sorenson, Peter	Review Q3'18 balance sheet tie out.	\$0.00	1.3	\$0.00
Sorenson, Peter	Close second round of notes on income statement analytic for archive.	\$0.00	3.7	\$0.00
Sorenson, Peter	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Sorenson, Peter	Meet with M. Allen, B. Bougadis, J. McManus, D. Nguyen, M. Rosi, K. Straub (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.5	\$0.00
Sorenson, Peter	Discuss with M. Rosi (Deloitte) about changes to income Kmart analytics.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with J. Berry, T. Goncalves, M. Slattey, J. Staiger, M. Lonnemann, K. Lauret (Deloitte) to assess SEC services review comments on Q3'18 Form 10-Q.	\$0.00	0.4	\$0.00
Staiger, Jt	Attend the Company's disclosure committee review meeting S. Brokke, J. Drosopolous, B. Phelan, S. Sitley, C. Olsen, L. Meerschaert, J. Goodin, E. Gee, S. Haywood, N. Sinha, L. Valentino (All Sears) and K. Lauret, J. Staiger, M. Lonnemann (All Deloitte).	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with J. Berry, B. Kohn, J. Staiger, M. Lonnemann, and K. Lauret (Deloitte) to assess remaining existing quality review comments on Q3'18 Form 10-Q.	\$0.00	1.0	\$0.00
Staiger, Jt	Analyze the Q3'18 updates to be made to the project plan.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Staiger, Jt	Call with G. Russell (Sears), G. Yauch, T. Dixon (Deloitte) to discuss updates to the information technology organization.	\$0.00	0.4	\$0.00
Staiger, Jt	Analyze the first draft of the Q3'18 financial statement disclosures.	\$0.00	1.3	\$0.00
Staiger, Jt	Review the Q3'18 financial statement disclosures.	\$0.00	2.5	\$0.00
Staiger, Jt	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Straub, Kelsey	Edit and update project plan for debt and interest progression for week of 12/14 and summarize list of outstanding client support.	\$0.00	1.9	\$0.00
Straub, Kelsey	Assign a Q3'18 footnote disclosure tie-out to each Deloitte team member to document and provide them with the support to complete.	\$0.00	1.8	\$0.00
Straub, Kelsey	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Straub, Kelsey	Recalculate the Company's future minimum lease payments for store closures	\$0.00	1.8	\$0.00
Straub, Kelsey	Meet with M. Allen, B. Bougadis, J. McManus, D. Nguyen, M. Rosi, P. Sorenson (Deloitte) to assess status across areas of the engagement and discuss project plan updates.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Participate in call with M. Smietanski (Deloitte) to discuss General IT Control interim testing updates.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Vajhala, Phani Kiran	Participate in call with M. Smietanski (Deloitte), and T. Williams, K. Thorat, D. Tangen (all Sears Holdings) on the Information Management System database conversion.	\$0.00	0.1	\$0.00
Vajhala, Phani Kiran	Participate in internal status meeting with G. Yauch, M. Smietanski, and T. Dixon (all Deloitte) to discuss Sears Holdings Corporation updates and Internal Audit delays/testing progress.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Review earnings per share interim review procedures for Q3'18.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review notes addressed in Q3'18 Sears segment income statement analytic workpaper.	\$0.00	1.2	\$0.00
Williams, Adam	Meet with B. Mashburn, J. Berry, T. Berland (Deloitte) to discuss the review procedures related to property impairment and tradename impairment.	\$0.00	0.3	\$0.00
Williams, Adam	Review additional pricing documentation specific to inventory valuation considerations associated with Deloitte's Q3 review procedures over Sears Holdings.	\$0.00	0.3	\$0.00
Williams, Adam	Review post close journal entry memorandum related to Q3'18 review.	\$0.00	0.8	\$0.00
Williams, Adam	Review tie out of income tax footnote in Sears Form 10-Q to underlying supporting documentation.	\$0.00	1.0	\$0.00
Williams, Adam	Meet with B. Hartmann, K. Lauret and 8 others (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.6	\$0.00
Williams, Adam	Discuss with J. Berry, T. Berland (All Deloitte) updates on focused support reviewer scope for the Q3'18 review of Sears Holdings.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/10/2018				
Williams, Adam	Calculated passed disclosures related to guarantor and non-guarantor footnote disclosure for Q3'18 review.	\$0.00	1.8	\$0.00
Yauch, Glenn	Review Audit Committee Deck for Q3'18.	\$0.00	1.3	\$0.00
Yauch, Glenn	Participate in internal status meeting with P. Vajhala, M. Smietanski, and T. Dixon (all Deloitte) to discuss Sears Holdings Corporation updates and Internal Audit delays/testing progress.	\$0.00	0.5	\$0.00
12/11/2018				
Allen, Michael	Consider additional review procedures to be performed in regards to the Store closure footnote based on changes in client draft of 10Q.	\$0.00	0.8	\$0.00
Allen, Michael	Update documentation of store closure footnote tie out procedures based on changes made in the draft of the client 10Q.	\$0.00	1.4	\$0.00
Allen, Michael	Document post close journal entry memo based on discussion with T. Wilczak (Sears).	\$0.00	0.4	\$0.00
Allen, Michael	Update documentation of post close entry memo based on discussion with M. Huron (Sears).	\$0.00	1.6	\$0.00
Allen, Michael	Document external references to Debtor-in-Possession footnote based on updates made by client to 10Q.	\$0.00	0.5	\$0.00
Bakshi, Kushagri	Update the Q3'18 Estimated time to completion template based on timing of client support.	\$0.00	3.2	\$0.00
Berggren, Maureen	Review notes from Chief Information Officer meeting and assessed impact on audit procedures.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review fixed asset working paper to check whether previous notes were addressed.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Berland, Taylor	Review Generally Accepted Accounting Principal and Securities and Exchange Commission checklist prepared to management.	\$0.00	0.9	\$0.00
Berland, Taylor	Meet with B. Mashburn, J. Berry, J. Staiger, A. Williams, C. Fitzgerald (Deloitte) to discuss comments on the Kenmore and Sears impairment memos.	\$0.00	1.7	\$0.00
Berland, Taylor	Discuss the engagement status and priorities for the week with J. Berry, J. Staiger, K. Lauret, A. Williams, R. Hartmann, and M. Lonnemann (All Deloitte).	\$0.00	0.8	\$0.00
Berry, Jim	Discuss the engagement status and priorities for the week with J. Staiger, K. Lauret, A. Williams, R. Hartmann, M. Lonnemann and T. Berland (All Deloitte).	\$0.00	1.0	\$0.00
Berry, Jim	Meet with B. Mashburn, J. Staiger, A. Williams, T. Berland, C. Fitzgerald (Deloitte) to discuss comments on the Kenmore and Sears impairment memos.	\$0.00	0.5	\$0.00
Berry, Jim	Call with R. Riecker, S. Brokke, B. Phelan, L. Meerschaert, E. Gee, L. Valentino (Sears) and K. Lauret, J. Staiger (Deloitte) for Q3'18 review update.	\$0.00	1.8	\$0.00
Berry, Jim	Discuss with B. Phelan (Sears) regarding inventory valuation and existence procedures.	\$0.00	0.3	\$0.00
Berry, Jim	Analyze the Company's Q3'18 tradename impairment disclosures.	\$0.00	0.3	\$0.00
Berry, Jim	Call with B. Kohn, J. Treiber, T. Barton, D. Sorgen, K. Lauret (Deloitte) to discuss inventory valuation and existence procedures.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Berry, Jim	Attend status update call to debrief on Audit Committee meeting with T. Barton, B. Kohn, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.5	\$0.00
Berry, Jim	Prepare background section of Inventory Existence memo.	\$0.00	1.7	\$0.00
Berry, Jim	Review Inventory Valuation and Existence memo.	\$0.00	0.8	\$0.00
Berry, Jim	Review initial draft of goodwill memo.	\$0.00	0.9	\$0.00
Berry, Jim	Review edits to representation letter.	\$0.00	0.3	\$0.00
Berry, Jim	Review debt classification memo.	\$0.00	0.8	\$0.00
Dixon, Teagan (TJ)	Participate in internal touchpoint with A. Williams, M. Lonnemann, and P. Vajhala (all Deloitte) regarding impact of changes to iPlan application and Essbase.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Update quarter 3 2018 project plan for December 11th.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update documentation of quarterly meeting agendas.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Meet with B. Mashburn, J. Berry, J. Staiger, A. Williams, T. Berland (Deloitte) to discuss comments on the Kenmore and Sears impairment memos.	\$0.00	0.7	\$0.00
Goncalves, Tony	Provide written consultation regarding the adequacy of the Company's 10Q disclosures for J. Berry (Deloitte).	\$0.00	3.2	\$0.00
Hartmann, Becky	Discuss the engagement status and priorities for the week with J. Berry, J. Staiger, K. Lauret, A. Williams, M. Lonnemann and T. Berland (All Deloitte).	\$0.00	0.7	\$0.00
Hartmann, Becky	Document comments provided by Deloitte SEC Services in regards to the Q3'18 draft of the 10Q as part of our review procedures.	\$0.00	1.6	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Hartmann, Becky	Respond to comments provided by Deloitte SEC Services on SHC's Q3'2018 10-Q draft.	\$0.00	1.1	\$0.00
Hoye, Jim	Draft and send instructions for Common control provisioning and IMA provisioning to D. Mason (Deloitte).	\$0.00	0.2	\$0.00
Hoye, Jim	Review Job Failure resolution workpaper.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) on backups and job error resolution.	\$0.00	0.6	\$0.00
Hoye, Jim	Draft scoping memo regarding Provisioning testing for Sears Internal audit.	\$0.00	0.2	\$0.00
Hoye, Jim	Draft scoping memo regarding Tivoli Workload Scheduler for Sears Internal Audit.	\$0.00	0.4	\$0.00
Hoye, Jim	Review Backups Schedule Evidence for integration server to assess follow-up evidence needed from client.	\$0.00	0.6	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding Access Review notes and Information used in Performance of the Control (IUC).	\$0.00	0.3	\$0.00
Hoye, Jim	Review Privileged Access Review workpaper.	\$0.00	0.6	\$0.00
Hoye, Jim	Review Administrative Access Review workpaper.	\$0.00	1.2	\$0.00
Jain, Yash R	Prepare independent schedule of the Guarantor/ Non-Guarantor balance sheet checking amounts against our testing.	\$0.00	3.4	\$0.00
Jain, Yash R	Update documentation of our testing of the guarantor/ non-guarantor balance sheet based on creation of new liabilities subject to compromise account due to the bankruptcy.	\$0.00	2.1	\$0.00
Jha, Abhinav	Prepare tie out of balance sheet for Q3'18.	\$0.00	2.0	\$0.00
Jha, Abhinav	Prepare tie out for statement of operations for Q3'18.	\$0.00	2.5	\$0.00

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December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Jha, Abhinav	Perform tieout procedures over Full Line Stores Domestic schedule located in the management discussion and analysis disclosure within the Q3 10Q.	\$0.00	3.0	\$0.00
Jha, Abhinav	Document external references for our tie out procedures over the impairment analysis section in the management discussion and analysis disclosure within the Q3 10Q.	\$0.00	1.5	\$0.00
Kohn, Barry	Attend status update call to debrief on Audit Committee meeting with T. Barton, J. Berry, J. Staiger, K. Lauret (Deloitte).	\$0.00	0.5	\$0.00
Kohn, Barry	Call with J. Berry, J. Treiber, T. Barton, D. Sorgen, K. Lauret (Deloitte) to discuss inventory valuation and existence procedures.	\$0.00	0.5	\$0.00
Kohn, Barry	Review Sears intangible assets impairment testing.	\$0.00	1.6	\$0.00
Kohn, Barry	Review Kenmore intangible assets impairment testing.	\$0.00	3.2	\$0.00
Lauret, Kyle	Draft listing of procedures to be performed in regards to Inventory Valuation and Existence testing.	\$0.00	3.1	\$0.00
Lauret, Kyle	Call with J. Berry, B. Kohn, J. Treiber, T. Barton, D. Sorgen (Deloitte) to discuss inventory valuation and existence procedures.	\$0.00	0.5	\$0.00
Lauret, Kyle	Draft Inventory Existence and Valuation memo.	\$0.00	0.9	\$0.00
Lauret, Kyle	Meet with J. Berry and J. McManus (All Deloitte) to discuss interim review procedures performed on new debtor financial information in Q3'18 Form 10-Q footnote.	\$0.00	0.8	\$0.00
Lauret, Kyle	Prepare for Q3'18 audit committee meeting.	\$0.00	1.4	\$0.00

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December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Lauret, Kyle	Discuss the engagement status and priorities for the week with J. Berry, J. Staiger, A. Williams, R. Hartmann, M. Lonnemann and T. Berland (All Deloitte).	\$0.00	0.7	\$0.00
Lauret, Kyle	Meet with K. Straub (Deloitte) to analyze store closure cease use liability accruals disclosed in Q3'18 10-Q, as part of review procedures.	\$0.00	0.6	\$0.00
Lauret, Kyle	Call with R. Riecker, S. Brokke, B. Phelan, L. Meerschaert, E. Gee, L. Valentino (Sears) and J. Staiger, J. Berry (Deloitte) for Q3'18 review update.	\$0.00	1.8	\$0.00
Lauret, Kyle	Attend status update call to debrief on Audit Committee meeting with T. Barton, J. Berry, B. Kohn, J. Staiger (Deloitte).	\$0.00	0.5	\$0.00
Lauret, Kyle	Review property cash flow testing for Q3'18 review.	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Close notes left on draft of 10-Q from Engagement Quality Control Reviewer and Partner.	\$0.00	2.3	\$0.00
Lonnemann, Malorie	Review management representation letter for Q3'18 10-Q.	\$0.00	1.8	\$0.00
Lonnemann, Malorie	Participate in internal touchpoint with A. Williams, T. Dixon, and P. Vajhala (all Deloitte) regarding impact of changes to iPlan application and Essbase.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Meet with J. Drosopolous, S. Brokke (All Sears), and J. Staiger (All Deloitte) to discuss status of Q3'18 review and outstanding requests needed prior to filing.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Discuss the engagement status and priorities for the week with J. Berry, J. Staiger, K. Lauret, A. Williams, R. Hartmann, and T. Berland (All Deloitte).	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Lonnemann, Malorie	Meet with J. McManus (Deloitte) to discuss open items on the preparation of the guarantor/non-guarantor footnote tieout.	\$0.00	0.4	\$0.00
Mashburn, Brian	Meet with J. Berry, J. Staiger, A. Williams, T. Berland, C. Fitzgerald (Deloitte) to discuss comments on the Kenmore and Sears impairment memos.	\$0.00	0.7	\$0.00
Mashburn, Brian	Review procedures on potential impairment of tradenames and property, plant, and equipment.	\$0.00	5.0	\$0.00
Mason, David	Update Privileged Access Review workpaper for additional documentation.	\$0.00	2.9	\$0.00
Mason, David	Revise Admin Access Review workpapers.	\$0.00	2.6	\$0.00
Mason, David	Draft Sears Source Subsidy Information System access provisioning workpaper.	\$0.00	1.7	\$0.00
Mason, David	Meet with J. Hoyer (Deloitte) regarding Access Review notes and Information used in Performance of the Control (IUC).	\$0.00	0.3	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report footnote 8 segment footnote.	\$0.00	0.8	\$0.00
McManus, Joseph	Update Documentation on Sears Q3 2018 Quarterly Report income tax footnote.	\$0.00	0.3	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report footnote 9 supplemental information footnote and supplemental workpaper.	\$0.00	0.7	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report footnote on accounting policies.	\$0.00	1.1	\$0.00
McManus, Joseph	Review Sears Q3 2018 Quarterly Report footnote on debt.	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
McManus, Joseph	Research Sears Q3 2018 Quarterly Report guarantor non-guarantor footnote exhibits provided by client and documentation of the related documents.	\$0.00	1.6	\$0.00
McManus, Joseph	Update Sears Holdings base audit project plan for current statuses of outstanding workpapers for week of 12/11/2018.	\$0.00	0.3	\$0.00
McManus, Joseph	Discuss with S. Brokke (Sears) open items needed to complete the Management Discussion and Analysis tieout.	\$0.00	0.7	\$0.00
McManus, Joseph	Meet with S. Haywood (Sears) to discuss testing coordination between Deloitte and Sears internal audit.	\$0.00	0.7	\$0.00
McManus, Joseph	Document Sears Q3 2018 Quarterly Report guarantor/non guarantor footnote support received from client.	\$0.00	0.5	\$0.00
McManus, Joseph	Meet with M. Lonnemann (Deloitte) to discuss open items on the preparation of the guarantor/non-guarantor footnote tieout.	\$0.00	0.4	\$0.00
McManus, Joseph	Answer T. Sal's (Deloitte) questions on inventory confirmation workpaper procedures and open items.	\$0.00	0.9	\$0.00
Morrissey, Michael	Analyze the Company's Q3'18 tradename impairment disclosures.	\$0.00	0.3	\$0.00
Nguyen, Donna	Prepare tie out of borrowings footnote for Q3'18.	\$0.00	3.9	\$0.00
Nguyen, Donna	Prepare tie out of related party footnote for Q3'18.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update Q3'18 project plan for status of post-close journal entry memorandum in A. Williams (Deloitte) review.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for entries received for post-close journal entry memorandum.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Rosi, Matthew	Consider how to address open testing items in workpaper related to liabilities subject to compromise.	\$0.00	1.4	\$0.00
Rosi, Matthew	Close notes on tie out of income taxes footnote within the Q3 10Q.	\$0.00	0.7	\$0.00
Rosi, Matthew	Run Essbase (client database software) to pull numbers for equity and income statement.	\$0.00	1.6	\$0.00
Rosi, Matthew	Run Essbase (client database software) to pull numbers to use in income statement analytic for Kmart.	\$0.00	1.7	\$0.00
Rosi, Matthew	Close second round of notes on tie out of basis of presentation footnote within the Q3 10Q.	\$0.00	3.2	\$0.00
Rosi, Matthew	Import Q3 10Q footnote support for tie outs into audit file.	\$0.00	1.4	\$0.00
Sal, TANMOY	Tie out Q3 10Q income statement using additional schedules obtained from K. Pollack (Sears).	\$0.00	3.1	\$0.00
Sal, TANMOY	Perform management discussion and analysis (MD&A) tie-out for Q3'2018.	\$0.00	3.1	\$0.00
Sal, TANMOY	Perform addition procedures on management discussion and analysis (MD&A) tie-out for Q3'2018.	\$0.00	1.8	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, L. Perry, and S. Ulhameed (Sears Holdings Corporation) to discuss Sears Internal Audit and Information Technology Compliance status and outstanding items.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with T. Williams (Sears Holdings Corporation) to review the implementation of the Resource Access Control Facility go-live approvals for all phases.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) on backups and job error resolution.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Sorenson, Peter	Close third round of notes on income statement analytic for archive.	\$0.00	3.6	\$0.00
Sorenson, Peter	Review notes addressed in Q3'18 balance sheet tie out.	\$0.00	3.1	\$0.00
Staiger, Jt	Attend status update call to debrief on Audit Committee meeting with T. Barton, J. Berry, B. Kohn, K. Lauret (Deloitte).	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with B. Mashburn, J. Berry, A. Williams, T. Berland, C. Fitzgerald (Deloitte) to discuss comments on the Kenmore and Sears impairment memos.	\$0.00	0.7	\$0.00
Staiger, Jt	Assess Q3'18 financial statement disclosures specific to debt.	\$0.00	1.8	\$0.00
Staiger, Jt	Assess Q3'18 financial statement disclosures specific to updated accounting standards.	\$0.00	1.0	\$0.00
Staiger, Jt	Discuss the engagement status and priorities for the week with J. Berry, K. Lauret, A. Williams, R. Hartmann, M. Lonnemann and T. Berland (All Deloitte).	\$0.00	0.7	\$0.00
Staiger, Jt	Meet with J. Drosopolous, S. Brokke (All Sears), M. Lonnemann, and J. Staiger (All Deloitte) to discuss status of Q3'18 review and outstanding requests needed prior to filing.	\$0.00	0.5	\$0.00
Staiger, Jt	Analyze the Company's Q3'18 goodwill triggering event (event that indicates fair value may be below carrying value) analysis.	\$0.00	2.5	\$0.00
Staiger, Jt	Analyze detail of the Company's Q3 tradename impairment disclosures.	\$0.00	0.3	\$0.00
Staiger, Jt	Call with R. Riecker, S. Brokke, B. Phelan, L. Meerschaert, E. Gee, L. Valentino (Sears) and K. Lauret, J. Berry (Deloitte) for Q3'18 review update.	\$0.00	1.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Straub, Kelsey	Review documentation on minimum lease payment calculations of store closures.	\$0.00	1.8	\$0.00
Straub, Kelsey	Inquire of C. Fitzgerald and J. McManus (Deloitte) regarding the status of tie-outs of Company disclosures within the Q3 10Q.	\$0.00	1.6	\$0.00
Straub, Kelsey	Prepare a project plan to track the status of the team's documentation of Company disclosures.	\$0.00	1.9	\$0.00
Straub, Kelsey	Meet with K. Lauret (Deloitte) to analyze store closure cease use liability accruals disclosed in Q3'18 10-Q, as part of review procedures.	\$0.00	0.6	\$0.00
Straub, Kelsey	Document additional considerations on cash flow workpaper based on manager comments and notes.	\$0.00	1.9	\$0.00
Treiber, John	Call with J. Berry, B. Kohn, T. Barton, D. Sorgen, K. Lauret (Deloitte) to discuss inventory valuation and existence procedures.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, L. Perry, and S. Ulhameed (Sears Holdings Corporation) to discuss Sears Internal Audit and Information Technology Compliance status and outstanding items.	\$0.00	0.5	\$0.00
Williams, Adam	Participate in internal touchpoint with M. Lonnemann, , and P. Vajhala (all Deloitte) regarding impact of changes to iPlan application and Essbase.	\$0.00	0.5	\$0.00
Williams, Adam	Discuss the engagement status and priorities for the week with J. Berry, J. Staiger, K. Lauret, R. Hartmann, M. Lonnemann and T. Berland (All Deloitte).	\$0.00	0.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/11/2018				
Williams, Adam	Meet with B. Mashburn, J. Berry, J. Staiger, T. Berland, C. Fitzgerald (Deloitte) to discuss comments on the Kenmore and Sears impairment memos.	\$0.00	1.0	\$0.00
Williams, Adam	Calculate Q1'18 passed disclosure related to guarantor/non-guarantor footnote disclosure for Q3'18 review.	\$0.00	1.8	\$0.00
12/12/2018				
Allen, Michael	Update trial balance workpaper based on changes made to the other liabilities account by the client.	\$0.00	1.2	\$0.00
Allen, Michael	Create updated listing of post close entries made by client based on discussion with T. Wilczak (Sears) to identify which Sear's employees made post close entries that are subject to review.	\$0.00	0.4	\$0.00
Allen, Michael	Obtain independent general ledger pull via Essbase due to client updates to Segment data footnote in the 10Q.	\$0.00	1.6	\$0.00
Allen, Michael	Update documentation of store closure tie out based on notes received from T. Berland (Sears).	\$0.00	1.7	\$0.00
Allen, Michael	Update documentation of tie out procedures related to Supplemental Financial Information footnote within the Q3 10Q based on review notes received from T. Berland (Deloitte).	\$0.00	2.8	\$0.00
Bakshi, Kushagri	Prepare Sear's Sarbanes Oxley (SOX) report.	\$0.00	2.1	\$0.00
Berland, Taylor	Review the testing of store closure expenses based on leasing schedules obtained from J. Drosopoulos (Sears).	\$0.00	0.4	\$0.00
Berland, Taylor	Review Supplemental information tieout documentation to assess internal and external references.	\$0.00	0.6	\$0.00
Berry, Jim	Review the Q3 10Q for debtor-specific disclosures.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/12/2018				
Berry, Jim	Update documentation of Inventory Existence and Valuation procedures based on review.	\$0.00	0.8	\$0.00
Berry, Jim	Review the audit committee representation letter.	\$0.00	0.6	\$0.00
Berry, Jim	Review Q3'18 analytical procedures performed on the Guarantor footnote of the 10Q.	\$0.00	2.4	\$0.00
Bougadis, Blake	Perform system pulls of updated data from software (Essbase) in order to check for updates to balance sheet.	\$0.00	0.4	\$0.00
Bougadis, Blake	Perform system pulls of updated data from software (Essbase) in order to check for updates to income statement items.	\$0.00	0.4	\$0.00
Bougadis, Blake	Document internal references to the Summary of Segment data footnote within the Q3 10Q as part of our quarterly tie out procedures.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Enhance documentation of the cash flows from financing activities section of the cash flow.	\$0.00	1.8	\$0.00
Fitzgerald, Connor	Prepare record of issuance for the audit committee communications.	\$0.00	1.3	\$0.00
Hartmann, Becky	Meet with D. Nguyen (Deloitte), L. Valentino (Sears) to discuss and summarize board meetings since previous meeting on November 1st.	\$0.00	0.3	\$0.00
Hartmann, Becky	Review the related party footnote disclosure tie out in the company's Q3'2018 10-Q.	\$0.00	1.8	\$0.00
Hartmann, Becky	Meet with D. Nguyen (Deloitte) to review Q3'18 board minutes and materials.	\$0.00	0.9	\$0.00
Hoye, Jim	Review Administration and Privileged Access Review Workpapers.	\$0.00	1.2	\$0.00
Hoye, Jim	Participate on call with M. Smietanski (Deloitte) regarding remote sync backups.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/12/2018				
Jha, Abhinav	Tie numbers in "Liquidity" section of management discussion and analysis for Q3'18 10Q to prior year and current year audit work papers.	\$0.00	1.8	\$0.00
Jha, Abhinav	Prepare management discussion and analysis tie out for Q3'18.	\$0.00	1.2	\$0.00
Jha, Abhinav	Add additional documentation to management discussion and analysis tie out for Q3'18.	\$0.00	1.0	\$0.00
Kohn, Barry	Provide comments based on review of Q3'18 10Q to management.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Review supplemental testing related to guarantor/non-guarantor footnote within the Q3 10Q.	\$0.00	1.9	\$0.00
Lonnemann, Malorie	Review footnote tie-outs related to Q3'18 10-Q.	\$0.00	1.8	\$0.00
Lonnemann, Malorie	Review workpaper related to summary of misstatements for Q3'18 10-Q review.	\$0.00	2.4	\$0.00
Mason, David	Revise Access Review workpapers for Information Produced by Entity items that need follow up.	\$0.00	3.1	\$0.00
Mason, David	Revise Access Review workpapers.	\$0.00	2.7	\$0.00
McManus, Joseph	Prepare final, signed Third Quarter 2018 Sears Internal Counsel legal letter to archive ready status.	\$0.00	0.7	\$0.00
McManus, Joseph	Update documentation on Sears Q3 2018 Quarterly Report bankruptcy footnote supplemental schedules.	\$0.00	0.6	\$0.00
McManus, Joseph	Update Sears Q3 2018 Quarterly Report segment reporting footnote for updated 10Q.	\$0.00	0.2	\$0.00
McManus, Joseph	Update Sears Q3 2018 Quarterly Report guarantor/nonguarantor footnote based on updated client support and updated 10Q footnotes.	\$0.00	2.2	\$0.00
McManus, Joseph	Update the Sears Q3 2018 Quarterly Report guarantor/non guarantor footnote for updated 10Q.	\$0.00	0.6	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/12/2018				
McManus, Joseph	Update documentation on Sears Q3 2018 Quarterly Report footnote on segment information.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update Q3'18 list of client requests for second round of entries needed in post-close journal entry memorandum.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update Q3'18 project plan for status of post-close journal entry memorandum complete through A. Williams (Deloitte) review.	\$0.00	0.2	\$0.00
Nguyen, Donna	Close notes from T. Berland (Deloitte) on Q3'18 borrowings footnote.	\$0.00	3.1	\$0.00
Nguyen, Donna	Close notes from B. Hartmann (Deloitte) on Q3'18 related party footnote.	\$0.00	3.8	\$0.00
Nguyen, Donna	Meet with R. Hartmann (Deloitte) to review Q3'18 board minutes and materials.	\$0.00	0.9	\$0.00
Nguyen, Donna	Meet with R. Hartmann (Deloitte), L. Valentino (Sears) to discuss and summarize board meetings since previous meeting on November 1st.	\$0.00	0.3	\$0.00
Rosi, Matthew	Prepare tie out of summary of segment date footnote within Q3 10Q.	\$0.00	1.1	\$0.00
Rosi, Matthew	Prepare second round tie out of summary of segment date footnote within Q3 10Q.	\$0.00	2.3	\$0.00
Rosi, Matthew	Close notes on tie out of basis of presentation footnote within Q3 10Q.	\$0.00	1.7	\$0.00
Rosi, Matthew	Close notes on tie out of summary of segment data footnote within Q3 10Q.	\$0.00	1.6	\$0.00
Rosi, Matthew	Prepare tie out of Q3'8 statement of cash flows within Q3 10Q.	\$0.00	2.1	\$0.00
Sal, TANMOY	Prepare Sears Holdings guarantor/non-guarantor income statement for Q3'18 review.	\$0.00	3.1	\$0.00
Sal, TANMOY	Prepare equity workpaper for Sears Holdings Q3'18 review.	\$0.00	3.9	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/12/2018				
Sal, TANMOY	Perform tie out of Q3'18 statement of cash flow.	\$0.00	1.0	\$0.00
Smietanski, Meredith	Review change management workpaper related to PeopleSoft General Ledger system application.	\$0.00	1.6	\$0.00
Smietanski, Meredith	Participate on call with J. Hoyer (Deloitte) regarding remote sync backups.	\$0.00	0.2	\$0.00
Sorenson, Peter	Review Q3'18 statement of equity tie out.	\$0.00	1.1	\$0.00
Sorenson, Peter	Close fourth round of notes on income statement analytic for archive.	\$0.00	3.7	\$0.00
Staiger, Jt	Analyze additional information on the Company's Q3'18 Sears tradename impairment analysis.	\$0.00	1.7	\$0.00
Staiger, Jt	Meet with M. Lonnemann, P. Sorenson (Deloitte), S. Brokke, J. Drosopoulos, J. Butz, K. Stopen, T. Wilczak (Sears) to discuss liabilities subject to compromise testing findings.	\$0.00	0.6	\$0.00
Staiger, Jt	Analyze the second draft of the Company's Q3'18 financial statement disclosures.	\$0.00	1.3	\$0.00
Straub, Kelsey	Address partner notes on documentation of store closures during the third quarter	\$0.00	2.9	\$0.00
Straub, Kelsey	Address manager notes on documentation of store closures during the third quarter	\$0.00	3.8	\$0.00
Straub, Kelsey	Review the list of projects that P. Nanda (Deloitte) is currently working on relating to the Q3 10Q.	\$0.00	0.2	\$0.00
Williams, Adam	Calculate Q2'18 passed disclosure related to guarantor/non-guarantor footnote disclosure for Q3'18 review.	\$0.00	1.2	\$0.00
Williams, Adam	Review tie out of statement of equity footnote to supporting documentation related to Sears Q3'18 review.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/12/2018				
Williams, Adam	Review tie out of bankruptcy footnote to supporting documentation related to Sears Q3 review.	\$0.00	1.1	\$0.00
12/13/2018				
Allen, Michael	Assess client obtained schedules based on discussion with K. Pollack (Sears).	\$0.00	0.6	\$0.00
Allen, Michael	Document comparison analysis between final client draft and previous draft of 10Q to consider additional procedures to be performed.	\$0.00	1.1	\$0.00
Allen, Michael	Update post close journal entry memo documentation based on inquiry with J. Goodin (Sears) regarding held for sale post close entries.	\$0.00	0.4	\$0.00
Berggren, Maureen	Meet with T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss Segregation of Duty controls.	\$0.00	0.3	\$0.00
Berland, Taylor	Update documentation of our tie out procedures over the supplemental financial information footnote within the Q3 10Q based on review of the Deferred Protection agreement revenue schedule.	\$0.00	0.9	\$0.00
Berry, Jim	Review comparative analytical procedures regarding the Condensed Debtor in possession footnote within the Q3 10Q.	\$0.00	1.7	\$0.00
Berry, Jim	Review final 10Q.	\$0.00	2.8	\$0.00
Berry, Jim	Call with B. Kohn, J. Staiger, M. Lonnemann, and K. Lauret (All Deloitte) to discuss most recent updates to Sears' Q3'18 Form 10-Q disclosures as part of required interim review procedures.	\$0.00	0.4	\$0.00
Bougadis, Blake	Document external references to the Summary of Segment data footnote as part of our quarterly tie out procedures for Q3'18.	\$0.00	0.5	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/13/2018				
Dixon, Teagan (TJ)	Meet with M. Berggren, P. Vajhala, and M. Smietanski (all Deloitte) to discuss Segregation of Duty controls.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Finalize audit committee communications of quarter 3 review results.	\$0.00	2.1	\$0.00
Fitzgerald, Connor	Review the segments financial statement footnote tie out for quarter 3 2018.	\$0.00	2.8	\$0.00
Fitzgerald, Connor	Review Quarter 3 tie out for management's discussion and analysis financial statement disclosures.	\$0.00	3.1	\$0.00
Hartmann, Becky	Review Q3'2018 documentation and footnote tie outs.	\$0.00	0.5	\$0.00
Hoye, Jim	Participate in call with M. Smietanski, P. Patni, S. Venkata (All Deloitte) regarding the Sears IT status.	\$0.00	0.4	\$0.00
Hoye, Jim	Address review notes on workpapers for information security.	\$0.00	1.8	\$0.00
Hoye, Jim	Discuss with M. Smietanski and D. Mason (All Deloitte) regarding Workpaper Status and project next steps.	\$0.00	0.8	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding access review notes.	\$0.00	0.4	\$0.00
Jain, Yash R	Document review procedures performed to test the accuracy of the Guarantor/ non-guarantor footnote for the Q3'18 10Q.	\$0.00	1.2	\$0.00
Jain, Yash R	Update documentation of the guarantor/non-guarantor cash flow analysis based on Debtor in possession financing considerations.	\$0.00	2.3	\$0.00
Jain, Yash R	Update documentation of our testing of the Guarantor/ Non-Guarantor footnote within the Q3 10Q based on cash flow support received from M. Huron (Sears).	\$0.00	3.2	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/13/2018				
Kapecki, Kenneth	Review updated analysis of market indices for purposes of property impairment analysis for Sears third quarter review	\$0.00	2.1	\$0.00
Kohn, Barry	Update documentation to quarterly interest expense workpaper.	\$0.00	0.5	\$0.00
Kohn, Barry	Call with J. Berry, J. Staiger, M. Lonnemann, and K. Lauret (All Deloitte) to discuss most recent updates to Sears' Q3'18 Form 10-Q disclosures as part of required interim review procedures.	\$0.00	0.4	\$0.00
Kohn, Barry	Review Bankruptcy footnote disclosure in the Q3'18 10Q.	\$0.00	1.1	\$0.00
Lauret, Kyle	Draft documentation of Deloitte's interim oral communication with the Sears Audit Committee as required by professional standards.	\$0.00	0.7	\$0.00
Lauret, Kyle	Review final edits to Q3'18 Form 10-Q.	\$0.00	1.4	\$0.00
Lauret, Kyle	Call with J. Berry, B. Kohn, J. Staiger, M. Lonnemann (All Deloitte) to discuss most recent updates to Sears' Q3'18 Form 10-Q disclosures as part of required interim review procedures.	\$0.00	0.4	\$0.00
Lauret, Kyle	Update Documentation of Inventory Valuation and Existence memo based upon notes received from J. Berry (Deloitte).	\$0.00	0.4	\$0.00
Lauret, Kyle	Review closed notes on third quarter cash flow workpaper to check whether open items remained on the testing of cash flow.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Review business certifications received for Q3'18 10-Q review.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Review responses to notes left in supplemental testing related to guarantor/non-guarantor footnote within the Q3 10Q.	\$0.00	3.7	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/13/2018				
Lonnemann, Malorie	Aggregate second round of internal Deloitte comments on Sears Holdings 10-Q draft.	\$0.00	4.9	\$0.00
Lonnemann, Malorie	Call with J. Berry, B. Kohn, J. Staiger, and K. Lauret (All Deloitte) to discuss most recent updates to Sears' Q3'18 Form 10-Q disclosures as part of required interim review procedures.	\$0.00	0.4	\$0.00
Mason, David	Draft critical access validations for privileged access review workpapers.	\$0.00	2.1	\$0.00
Mason, David	Revise Admin and Privileged Access Review workpapers to include additional documentation.	\$0.00	2.9	\$0.00
Mason, David	Meet with J. Hoyer (Deloitte) regarding access review notes.	\$0.00	0.4	\$0.00
Mason, David	Discuss with M. Smietanski and J. Hoyer (All Deloitte) regarding Workpaper Status and project next steps.	\$0.00	0.8	\$0.00
McManus, Joseph	Update documentation on updated financial statements for Sears Q3 2018 Quarterly Report footnote 2 (Bankruptcy).	\$0.00	3.1	\$0.00
McManus, Joseph	Maintain Q3 review final master server and prepare workpapers for issuance.	\$0.00	0.6	\$0.00
Nguyen, Donna	Compile status of outstanding Q3'18 footnotes needed to be tied out for J. Staiger (Deloitte).	\$0.00	3.9	\$0.00
Nguyen, Donna	Tie out management discussion and analysis (MD&A) for Q3'18.	\$0.00	2.3	\$0.00
Nguyen, Donna	Update Q3'18 project plan for status of post-close journal entry memorandum in L. McDonnell (Deloitte) review.	\$0.00	0.3	\$0.00
Patni, PARIDHI	Participate in call with M. Smietanski, J. Hoyer, S. Venkata (All Deloitte) regarding the Sears IT status.	\$0.00	0.4	\$0.00
Rosi, Matthew	Discuss support needed to tie out cash flow statement with K. Pollack (Sears).	\$0.00	0.4	\$0.00
Rosi, Matthew	Update cash flow tie out for support obtained from K. Pollack (Sears).	\$0.00	1.3	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/13/2018				
Rosi, Matthew	Update basis of presentation Q3 10Q footnote tie out based on changes made by management.	\$0.00	1.1	\$0.00
Rosi, Matthew	Close second round of notes on tie out of condensed combined debtor-in-possession financial information footnote within the Q3 10Q.	\$0.00	0.4	\$0.00
Rosi, Matthew	Close notes on tie out of statement of cash flow.	\$0.00	0.3	\$0.00
Rosi, Matthew	Close notes on tie out of condensed combined debtor-in-possession financial information footnote within the Q3 10Q.	\$0.00	2.6	\$0.00
Smietanski, Meredith	Discuss with M. Smietanski and J. Hoye (All Deloitte) regarding Workpaper Status and project next steps.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Meet with M. Berggren, P. Vajhala, and T. Dixon (all Deloitte) to discuss Segregation of Duty controls.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Participate in call with J. Hoye, P. Patni, S. Venkata (All Deloitte) regarding the Sears IT status.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Address security configurations notes in scope infrastructure admin workpaper.	\$0.00	3.8	\$0.00
Sorenson, Peter	Close final round of notes on income statement analytic for archive.	\$0.00	1.5	\$0.00
Sorenson, Peter	Review notes addressed in Q3'18 statement of equity tie out.	\$0.00	3.6	\$0.00
Staiger, Jt	Analyze additional information on the Company's Q3'18 Kenmore tradename impairment analysis.	\$0.00	1.2	\$0.00
Staiger, Jt	Meet with A. Williams (Deloitte), E. Gee, J. Goodin, S. Haywood (Sears) to discuss status of Service Organization Control reports.	\$0.00	0.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/13/2018				
Staiger, Jt	Call with J. Berry, B. Kohn, M. Lonnemann, and K. Lauret (All Deloitte) to discuss most recent updates to Sears' Q3'18 Form 10-Q disclosures as part of required interim review procedures.	\$0.00	0.4	\$0.00
Straub, Kelsey	Compile a list of outstanding Company support related to the 2018 audit for the week of 12/14	\$0.00	0.3	\$0.00
Straub, Kelsey	Document the potential sale of sears home services and improvement products and the impact on the Company's liquidity	\$0.00	1.1	\$0.00
Straub, Kelsey	Edit documentation on bankruptcy proceedings and timeline of important court dates	\$0.00	1.9	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren, T. Dixon, and M. Smietanski (all Deloitte) to discuss Segregation of Duty controls.	\$0.00	0.3	\$0.00
Venkatasubramanyan, Srikanth	Participate in call with M. Smietanski, J. Hoyer, P. Patni (All Deloitte) regarding the Sears IT status.	\$0.00	0.4	\$0.00
Williams, Adam	Review documentation related to segment reporting considerations associated Sears bankruptcy filing and Q3'18 review.	\$0.00	1.3	\$0.00
Williams, Adam	Meet with J. Staiger (Deloitte), E. Gee, J. Goodin, S. Haywood (Sears) to discuss status of Service Organization Control reports.	\$0.00	0.6	\$0.00
12/14/2018				
Allen, Michael	Review 10Q filed by client to check each number to assess no changes in client filing.	\$0.00	3.2	\$0.00
Bakshi, Kushagri	Draft updated tracker highlighting the workpapers needed for completion and provided by client (PBC) support needed.	\$0.00	1.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/14/2018				
Berland, Taylor	Call with J. Staiger, M. Lonnemann, T. Dixon, P. Vajhala, and M. Smietanski (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	1.1	\$0.00
Berland, Taylor	Update documentation related to fluctuation analysis in our Balance Sheet analytic workpaper.	\$0.00	0.6	\$0.00
Berland, Taylor	Meet with B. Bougadis, C. Fitzgerald, M. Lonnemann, J. McManus, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.6	\$0.00
Berry, Jim	Call with J. Staiger (Deloitte) to discuss audit status and next steps subsequent to the Q3'18 10-Q filing.	\$0.00	0.5	\$0.00
Bougadis, Blake	Meet with M. Allen, J. McManus, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss status across areas of the engagement and discuss project plan updates.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Call with J. Staiger, M. Lonnemann, t. Berland, P. Vajhala, and M. Smietanski (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Document quarter 3 2018 meeting agendas with various business unit leaders.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Meet with T. Berland, B. Bougadis, M. Lonnemann, J. McManus, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with P. Sorenson, K. Straub, J. McManus (Deloitte) to discuss Quarter 3 archive plan.	\$0.00	0.6	\$0.00
Hoye, Jim	Address review notes for Information Security workpapers.	\$0.00	0.8	\$0.00
Hoye, Jim	Update Documentation for Data Center Operations workpapers.	\$0.00	1.1	\$0.00
Hoye, Jim	Review Sears Access Reviews.	\$0.00	0.8	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/14/2018				
Jha, Abhinav	Perform inventory pulls to update the workpaper related to third party valuations of inventory.	\$0.00	1.0	\$0.00
Lonnemann, Malorie	Call with J. Staiger, T. Berland, T. Dixon, P. Vajhala, and M. Smietanski (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with T. Berland, B. Bougadis, C. Fitzgerald, J. McManus, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.4	\$0.00
Mason, David	Draft contractor expiration workpaper with sample evidence.	\$0.00	0.8	\$0.00
Mason, David	Update Privileged Access Review workpaper related to Marketing and Advertising Reconciliation System for additional evidence.	\$0.00	1.4	\$0.00
Mason, David	Revise PeopleSoft General Ledger to Amazon Web Services migration workpaper.	\$0.00	0.4	\$0.00
Mason, David	Revise physical security workpaper related to Troy Data Center for additional documentation.	\$0.00	2.7	\$0.00
McManus, Joseph	Update the project plans to account for delays in workpapers.	\$0.00	1.4	\$0.00
McManus, Joseph	Meet with P. Sorenson, K. Straub, C. Fitzgerald (Deloitte) to discuss updates to Quarter 3 archive plan.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with T. Berland, B. Bougadis, C. Fitzgerald, M. Lonnemann, D. Nguyen, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.4	\$0.00
Nguyen, Donna	Update Q3'18 project plan for status of post-close journal entry memorandum complete through L. McDonnell (Deloitte) review.	\$0.00	0.3	\$0.00
Nguyen, Donna	Create workpaper tracker to be used in archive of Q3'18.	\$0.00	3.9	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/14/2018				
Nguyen, Donna	Update post-close journal entry memorandum for Q3'18.	\$0.00	3.9	\$0.00
Nguyen, Donna	Provide instructions through email to M. Allen (Deloitte) on how to update and send out Q3'18 workpaper tracker on a daily basis.	\$0.00	1.1	\$0.00
Nguyen, Donna	Meet with T. Berland, B. Bougadis, C. Fitzgerald, M. Lonnemann, J. McManus, M. Rosi, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.4	\$0.00
Rosi, Matthew	Review draft of Q3'18 10-Q to check financial statements.	\$0.00	3.8	\$0.00
Rosi, Matthew	Meet with T. Berland, B. Bougadis, C. Fitzgerald, M. Lonnemann, J. McManus, D. Nguyen, P. Sorenson, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.4	\$0.00
Rosi, Matthew	Pull first round of Q3'18 footnote tie-outs into Deloitte audit file.	\$0.00	2.1	\$0.00
Sal, TANMOY	Prepare additional work on equity rollforward workpaper for Q3'18.	\$0.00	3.0	\$0.00
Smietanski, Meredith	Call with J. Staiger, M. Lonnemann, t. Berland, T. Dixon and P. Vajhala (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Review application access review related to Marketing and Advertising Reconciliation System.	\$0.00	3.4	\$0.00
Sorenson, Peter	Review trial balance (income statement) workpaper.	\$0.00	1.9	\$0.00
Sorenson, Peter	Prepare excel file for changes after issuance workpaper.	\$0.00	1.9	\$0.00
Sorenson, Peter	Meet with K. Straub, C. Fitzgerald, J. McManus (Deloitte) to discuss Quarter 3 archive plan.	\$0.00	0.6	\$0.00
Sorenson, Peter	Run a file check on fourth round of Q3'18 workpapers ready to archive.	\$0.00	3.8	\$0.00

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December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/14/2018				
Sorenson, Peter	Meet with T. Berland, B. Bougadis, C. Fitzgerald, M. Lonnemann, J. McManus, D. Nguyen, M. Rosi, K. Straub (Deloitte) to discuss project plan updates.	\$0.00	0.4	\$0.00
Staiger, Jt	Call with M. Lonnemann, t. Berland, T. Dixon, P. Vajhala, and M. Smietanski (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Staiger, Jt	Call with J. Berry (Deloitte) to discuss audit status and next steps subsequent to the Q3'18 10-Q filing.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with K. Straub (Deloitte) to discuss putting together an archive plan and staffing.	\$0.00	1.4	\$0.00
Straub, Kelsey	Meet with P. Sorenson, C. Fitzgerald, J. McManus (Deloitte) to discuss Quarter 3 archive plan.	\$0.00	0.8	\$0.00
Straub, Kelsey	Meet with J. Staiger (Deloitte) to discuss putting together an archive plan and staffing.	\$0.00	1.4	\$0.00
Straub, Kelsey	Add additional details to memo on the Company's bankruptcy events.	\$0.00	1.8	\$0.00
Straub, Kelsey	Update project plan tracker relating to documentation of Company's disclosures in order to assess open questions.	\$0.00	1.1	\$0.00
Straub, Kelsey	Address manager notes on documentation of Company's store closure disclosure	\$0.00	0.8	\$0.00
Straub, Kelsey	Send email to P. Nanda (Deloitte) regarding current assignments for the month of December for the 2018 audit.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with T. Berland, B. Bougadis, C. Fitzgerald, M. Lonnemann, J. McManus, D. Nguyen, M. Rosi, P. Sorenson (Deloitte) to discuss project plan updates.	\$0.00	0.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/14/2018				
Vajhala, Phani Kiran	Call with J. Staiger, M. Lonnemann, t. Berland, T. Dixon, and M. Smietanski (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.3	\$0.00
Williams, Adam	Review documentation related to segment reporting considerations associated with Sears bankruptcy filing and Q3'18 review.	\$0.00	0.3	\$0.00
12/17/2018				
Allen, Michael	Draft listing of all completed workpapers for the Q3'18 review for inclusion in the archive.	\$0.00	1.4	\$0.00
Allen, Michael	Update documentation of our Q3'18 post close journal entry memo based on notes received from D. Nguyen (Deloitte).	\$0.00	1.1	\$0.00
Allen, Michael	Update documentation of Q3 10Q store closure footnote tie out procedures based on lease schedule obtained from J. Drosopoulos (Sears).	\$0.00	2.1	\$0.00
Allen, Michael	Document external references to related party footnote as part of our quarterly tie out procedures for Q3'18.	\$0.00	1.2	\$0.00
Berland, Taylor	Review Q3'18 Deferred Protection agreement revenue schedule work paper.	\$0.00	1.2	\$0.00
Berland, Taylor	Meet with B. Hartmann, P. Sorenson, J. Staiger, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	2.1	\$0.00
Berry, Jim	Call with S. Hurwitz, J. O'Dell, L. McDonnell (Deloitte) to discuss staffing of base engagement team and update on project status and expected timing.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Align referencing in the Kenmore specialist excel files to our audit work.	\$0.00	1.8	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/17/2018				
Hartmann, Becky	Meet with T. Berland, P. Sorenson, J. Staiger, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.9	\$0.00
Hermanson, Tom	Document updates to the Q3'18 Tax specialist memo based on review.	\$0.00	0.5	\$0.00
Hoye, Jim	Participate in call with D. Mason (Deloitte) regarding Access Reviews notes, Process Owner Competency, and Internal Audit Agenda.	\$0.00	0.7	\$0.00
Hoye, Jim	Address review notes for People Soft General Ledger to Amazon Web Services Migration.	\$0.00	0.6	\$0.00
Hoye, Jim	Draft and send email to S. Haywood (Sears) regarding Terminations Contractors evidence and critical access validations based on analysis.	\$0.00	0.6	\$0.00
Hoye, Jim	Work on documentation for Tivoli Workload Scheduler (TWS) Access review.	\$0.00	1.8	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding People Soft General Ledger 2 testing.	\$0.00	0.6	\$0.00
Hoye, Jim	Update Agenda for Sears Internal Audit Status Meeting.	\$0.00	0.2	\$0.00
Hoye, Jim	Update workpaper status and priorities for Sears Internal Audit meeting.	\$0.00	0.4	\$0.00
Mason, David	Draft process owner authority and competence information workpaper.	\$0.00	2.9	\$0.00
Mason, David	Update Admin Access Review workpaper related to Marketing and Advertising Reconciliation System for additional evidence.	\$0.00	2.6	\$0.00
Mason, David	Participate in call with J. Hoye (Deloitte) regarding Access Reviews notes, Process Owner Competency, and IA Agenda.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/17/2018				
Mason, David	Update contractor extension workpapers.	\$0.00	0.9	\$0.00
McManus, Joseph	Prepare RGIS (third party inventory service) confirmation letter.	\$0.00	0.4	\$0.00
McManus, Joseph	Update documentation on RGIS (third party inventory service provider) confirmation letter.	\$0.00	0.8	\$0.00
McManus, Joseph	Review DOS (Sears Inventory System) to High Jump (Sears Inventory interface) control.	\$0.00	0.3	\$0.00
McManus, Joseph	Review support from client for automated interface between KRC (Sears Inventory System) and SPRS (Sears Inventory System).	\$0.00	1.2	\$0.00
McManus, Joseph	Document engagement quality control reviewer workpaper review program.	\$0.00	0.6	\$0.00
McManus, Joseph	Prepare daily balancing report controls.	\$0.00	0.6	\$0.00
McManus, Joseph	Update documentation on updated segment reporting documentation memo.	\$0.00	0.2	\$0.00
McManus, Joseph	Update Q3 Archive status tracker for inclusion of final workpapers in archive server.	\$0.00	0.4	\$0.00
Nguyen, Donna	Organize Sears Holdings board minutes and materials from board meetings for the month of November.	\$0.00	0.8	\$0.00
Rosi, Matthew	Pull second round of Q3'18 footnote tie-outs into Deloitte audit file.	\$0.00	3.9	\$0.00
Rosi, Matthew	Import updated Q3 10Q footnote tie outs into Deloitte audit file.	\$0.00	1.8	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) regarding People Soft General Ledger 2 testing.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Compile two agendas in preparation for weekly meeting with Sears Internal Audit Team.	\$0.00	3.8	\$0.00
Smietanski, Meredith	Evaluate infrastructure systems to relevant IT applications.	\$0.00	2.9	\$0.00

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December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/17/2018				
Smietanski, Meredith	Participate in call with P. Vajhala (Deloitte) to discuss outstanding follow-ups that need to be communicated with Internal Audit Compliance.	\$0.00	0.5	\$0.00
Sorenson, Peter	Run a file check on fifth round of Q3'18 workpapers ready to archive.	\$0.00	3.8	\$0.00
Sorenson, Peter	Run report in Deloitte audit file to see what workpapers were changed after issuance.	\$0.00	1.4	\$0.00
Sorenson, Peter	Review trial balance (balance sheet) workpaper.	\$0.00	1.9	\$0.00
Sorenson, Peter	Meet with T. Berland, B. Hartmann, J. Staiger, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.9	\$0.00
Staiger, Jt	Meet with T. Berland, B. Hartmann, P. Sorenson, K. Straub, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.9	\$0.00
Staiger, Jt	Analyze the Q3'18 audit file to estimate time to completion of the assembly of the file.	\$0.00	0.5	\$0.00
Straub, Kelsey	Meet with T. Berland, B. Hartmann, P. Sorenson, J. Staiger, A. Williams (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.9	\$0.00
Straub, Kelsey	Prepare documentation of guidance on interest expense in a format deliverable to the Company	\$0.00	1.7	\$0.00
Straub, Kelsey	Document results of meeting held with Sears Treasury department during the third quarter	\$0.00	1.9	\$0.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/17/2018				
Straub, Kelsey	Accumulate all the team's third quarter workpapers to prepare the audit file for archiving per the Deloitte firm policy	\$0.00	3.8	\$0.00
Vajhala, Phani Kiran	Participate in call with M. Smietanski (Deloitte) to discuss outstanding follow-ups that need to be communicated with Internal Audit Compliance.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Respond to questions to K. Lauret (Deloitte) related to Q3'18 review workpapers.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review workpapers documenting meetings with business unit leaders (business agendas) for Q3'18 review.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Review notes addressed in memorandum regarding post-close journal entries for Q3'18 review.	\$0.00	1.2	\$0.00
Weinert McDonnell, Lesley	Review memorandum regarding post-close journal entries for Q3'18 review.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Call with S. Hurwitz, J. O'Dell, J. Berry (Deloitte) to discuss staffing of base engagement team and update on project status and expected timing.	\$0.00	0.4	\$0.00
Williams, Adam	Meet with T. Berland, B. Hartmann, P. Sorenson, J. Staiger, K. Straub (Deloitte) to discuss priorities, assess status across the areas of the engagement, project plan updates, and other general business updates.	\$0.00	0.9	\$0.00
Williams, Adam	Review notes addressed in post close journal entry memorandum related to Q3'18 review.	\$0.00	0.4	\$0.00
12/18/2018				
Allen, Michael	Perform Essbase pulls and get detail to the general ledger bottom level accounts for several Sears entities to assess bankruptcy implications regarding these accounts.	\$0.00	0.7	\$0.00

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December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/18/2018				
Allen, Michael	Assess sufficiency of the Essbase balancing screenshots obtained from D. Pezzato (Sears) for our testing of the Financial reporting control.	\$0.00	1.4	\$0.00
Allen, Michael	Update listing of completed workpapers based on additional review procedures required due to the bankruptcy for the Q3'18 10Q review.	\$0.00	1.8	\$0.00
Allen, Michael	Document internal references of the store closure footnote within the Q3 10Q as part of our quarterly review procedures.	\$0.00	1.3	\$0.00
Allen, Michael	Discuss with J. McManus (Deloitte) status of Essbase General ledger balancing control testing support needed to finish documentation.	\$0.00	0.7	\$0.00
Berland, Taylor	Review the borrowings footnote of the Q3'18 10-Q to assess the company's disclosures.	\$0.00	0.4	\$0.00
Borcher, Scott	Complete file check archive procedures for Q3'18.	\$0.00	4.0	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann and J. McManus (Deloitte) about the handing of source data considerations on service organization controls.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Align referencing in the Sears specialist excel files to our audit work.	\$0.00	2.7	\$0.00
Hoye, Jim	Meet with D. Mason and M. Smietanski (All Deloitte) to discuss Sears Roll Forward Planning.	\$0.00	1.1	\$0.00
Hoye, Jim	Update Documentation for one of the People Soft General Ledger controls.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with M. Smietanski, P Vajhala, D Mason (All Deloitte) to discuss the AS400 operating system and tools testing.	\$0.00	0.7	\$0.00
Hoye, Jim	Review evidence provided for remediation to update meeting agenda.	\$0.00	0.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/18/2018				
Hoye, Jim	Update documentation based on review of Change management workpapers.	\$0.00	1.7	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding Source Subsidy Information System Provisioning and next steps.	\$0.00	0.2	\$0.00
Hoye, Jim	Review Access Provisioning and Access review workpaper.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Discuss with C. Fitzgerald, J. McManus (Deloitte) about the status of inventory Service Organization Control controls and the handling of source data considerations.	\$0.00	0.4	\$0.00
Mason, David	Meet with J. Hoye, P Vajhala, M. Smietanski (All Deloitte) to discuss the AS400 operating system and tools testing.	\$0.00	0.7	\$0.00
Mason, David	Meet with M. Smietanski and J. Hoye (All Deloitte) to discuss Sears Roll Forward Planning.	\$0.00	1.1	\$0.00
Mason, David	Revise access provisioning workpapers.	\$0.00	2.7	\$0.00
Mason, David	Meet with J. Hoye (Deloitte) regarding Source Subsidy Information System Provisioning and next steps.	\$0.00	0.2	\$0.00
Mason, David	Draft provisioning workpaper related to Sears Source Subsidy Information System application.	\$0.00	3.4	\$0.00
McManus, Joseph	Review final SEC-version 10Q tie out by M. Allen and M. Rosi (Deloitte).	\$0.00	2.1	\$0.00
McManus, Joseph	Update documentation on documentation of Engagement quality control review workpaper.	\$0.00	0.3	\$0.00
McManus, Joseph	Demonstrate final file checking and final server preparation process to P. Sorenson (Deloitte).	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/18/2018				
McManus, Joseph	Discuss with M. Lonnemann, C. Fitzgerald (Deloitte) about the status of inventory Service Organization Control controls and the handling of source data considerations.	\$0.00	0.4	\$0.00
McManus, Joseph	Deliver RGIS (third party service provider) confirmation to C. Emery (Sears) for review and signing.	\$0.00	0.4	\$0.00
McManus, Joseph	Discuss with M. Allen (Deloitte) on status and open items related to control testing of Essbase (client data software).	\$0.00	0.7	\$0.00
McManus, Joseph	Review DOS (Sears Inventory System) to High Jump control and updated support from client.	\$0.00	0.2	\$0.00
Nguyen, Donna	Update numbers and calculations used in materiality supplement file.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update visualizations in materiality supplement that are needed for materiality memorandum.	\$0.00	1.7	\$0.00
Rosi, Matthew	Update Q3'18 workpaper tracker for progress made on testing of liabilities subject to compromise.	\$0.00	1.2	\$0.00
Rosi, Matthew	Pull Staff Accounting Bulleting 99 Exhibit (related to materiality) into Deloitte audit file.	\$0.00	1.1	\$0.00
Rosi, Matthew	Review prior year's documentation of expenditure control workpaper related to 3-way match process to reference how to document in current year.	\$0.00	2.6	\$0.00
Rosi, Matthew	Prepare expenditure control workpaper related to 3-way match process for Kmart merchandise.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to evaluate the interim and roll forward Advisory budget by staff level.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/18/2018				
Smietanski, Meredith	Meet with P. Vajhala, M. Smietanski (all Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, L. Perry, and S. Ulhameed (Sears Holdings Corporation) to discuss IT Compliance status and outstanding items.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with J. Hoye, P Vajhala, D Mason (All Deloitte) to discuss the AS400 operating system and tools testing.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Meet with D. Mason and J. Hoye (All Deloitte) to discuss Sears Roll Forward Planning.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Test access benchmark IPE (information produced by entity).	\$0.00	3.7	\$0.00
Sorenson, Peter	Review additional documentation added to trial balance (income statement) workpaper.	\$0.00	2.7	\$0.00
Sorenson, Peter	Run a file check on Q3'18 workpapers ready to archive.	\$0.00	1.5	\$0.00
Sorenson, Peter	Resolve items that arose during file check process to ensure archive-readiness	\$0.00	3.8	\$0.00
Staiger, Jt	Analyze the Q3'18 audit file to estimate time to completion to be ready for archive.	\$0.00	0.5	\$0.00
Straub, Kelsey	Review the completeness of the audit team's listing of third quarter 2018 workpapers in preparation for the archive	\$0.00	1.5	\$0.00
Vajhala, Phani Kiran	Meet with J. Hoye, D. Mason, M. Smietanski (All Deloitte) to discuss the AS400 operating system and tools testing.	\$0.00	0.7	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to evaluate the interim and roll forward Advisory budget by staff level.	\$0.00	0.8	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/18/2018				
Vajhala, Phani Kiran	Meet with P. Vajhala, M. Smietanski (all Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, L. Perry, and S. Ulhameed (Sears Holdings Corporation) to discuss IT Compliance status and outstanding items.	\$0.00	0.5	\$0.00
12/19/2018				
Allen, Michael	Create Q3'18 workpaper tracker to check whether open items for quarterly review workpapers have been closed in order to prepare file for archive.	\$0.00	1.9	\$0.00
Allen, Michael	Update documentation of Essbase balancing control based on reconciliation emails obtained from D. Pezzato (Sears).	\$0.00	3.1	\$0.00
Berland, Taylor	Draft a focus support memo summarizing the key highlights from call regarding the revised risk and audit areas.	\$0.00	0.3	\$0.00
Berland, Taylor	Call with J. Staiger, M. Lonnemann, P. Vajhala, M. Smietanski (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Document the tracker listing out each quarterly meeting with specific Sears business functions.	\$0.00	2.4	\$0.00
Hoye, Jim	Update tracker for outstanding Internal Audit workpapers needed for completion.	\$0.00	0.4	\$0.00
Hoye, Jim	Document Access Provisioning Common Control.	\$0.00	0.7	\$0.00
Hoye, Jim	Update status tracker for workpaper completion status.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding control mapping and IT Risk Worksheets.	\$0.00	0.3	\$0.00
Hoye, Jim	Update Backup Schedules Documentation.	\$0.00	1.9	\$0.00
Hoye, Jim	Meet with K. Thorat (Sears) regarding privileged access review.	\$0.00	0.2	\$0.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/19/2018				
Hoye, Jim	Update Access Reviews listing for Internal Audit meeting.	\$0.00	0.2	\$0.00
Hoye, Jim	Update Change Management workpapers documentation based on review notes received from M. Smietanski (Deloitte).	\$0.00	0.8	\$0.00
Kohn, Barry	Review intangible asset impairment testing documentation.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Call with J. Staiger, P. Vajhala, M. Smietanski, and T. Berland (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.5	\$0.00
Mason, David	Revise control mapping workpaper for the current year.	\$0.00	2.2	\$0.00
Mason, David	Update change management workpapers for rollforward testing.	\$0.00	2.3	\$0.00
Mason, David	Draft follow up items for Sears Internal Audit in regards to Privileged Access Review.	\$0.00	2.3	\$0.00
Mason, David	Meet with D. Mason (Deloitte) regarding control mapping and IT Risk Worksheets.	\$0.00	0.3	\$0.00
Nguyen, Donna	Close note from C. Fitzgerald (Deloitte) on materiality memorandum.	\$0.00	3.9	\$0.00
Nguyen, Donna	Round two of updates on materiality memorandum.	\$0.00	3.9	\$0.00
Rosi, Matthew	Prepare selections for manual payments in control testing of National Accounts Payable System.	\$0.00	0.8	\$0.00
Rosi, Matthew	Draft email to T. Ellindram (Sears) of selections for manual payments in National Accounts Payable System for control testing.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Call with J. Staiger, M. Lonnemann, P. Vajhala, and T. Berland (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Map applications to the Inventory Management System database.	\$0.00	3.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/19/2018				
Sorenson, Peter	Review additional documentation added to trial balance (balance sheet) workpaper.	\$0.00	3.1	\$0.00
Sorenson, Peter	Resolve additional items that arose during file check process to ensure archive-readiness.	\$0.00	3.7	\$0.00
Sorenson, Peter	Run a file check on second round of Q3'18 workpapers ready to archive.	\$0.00	1.2	\$0.00
Staiger, Jt	Document Q3'18 meeting agendas for purposes of audit file archival.	\$0.00	2.0	\$0.00
Staiger, Jt	Call with M. Lonnemann, P. Vajhala, M. Smietanski, and T. Berland (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Call with J. Staiger, M. Lonnemann, M. Smietanski, and T. Berland (All Deloitte) regarding Audit/Advisory updates and testing progress.	\$0.00	0.5	\$0.00
Yauch, Glenn	Review internal audit report.	\$0.00	0.9	\$0.00
Yauch, Glenn	Discuss internal audit report with E. Gee (Sears).	\$0.00	0.5	\$0.00
12/20/2018				
Allen, Michael	Review prior year control documentation of Essbase balancing to verify changes in procedures for FY'18 testing of the control.	\$0.00	0.7	\$0.00
Allen, Michael	Update documentation of Essbase balancing control based on walkthrough with D. Pezzato (Sears).	\$0.00	0.8	\$0.00
Allen, Michael	Update bankruptcy related workpapers to the Q3'18 tracker to check whether documents are included in audit file.	\$0.00	1.1	\$0.00
Berggren, Maureen	Participate in internal status meeting with G. Yauch, P. Vajhala, and T. Dixon (all Deloitte) to discuss Internal Audit testing progress.	\$0.00	0.4	\$0.00
Berry, Jim	Finalize documentation of Listing of U.S. legal entities that filed for Chapter 11 under the Company.	\$0.00	2.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/20/2018				
Berry, Jim	Call with L. McDonnell, J. O'Dell, and S. Hurwitz (Deloitte) to discuss project status updates and staffing of base engagement team.	\$0.00	0.3	\$0.00
Dixon, Teagan (TJ)	Participate in internal status meeting with G. Yauch, P. Vajhala, and M. Berggren (all Deloitte) to discuss Internal Audit testing progress.	\$0.00	0.4	\$0.00
Hermanson, Tom	Discuss effects of proposed tax rules and regulations with L. Meerschaert (Sears).	\$0.00	0.8	\$0.00
Mason, David	Revise change management workpaper for additional documentation.	\$0.00	1.4	\$0.00
Mason, David	Draft privileged access review workpaper related to Import 2000 system application.	\$0.00	2.3	\$0.00
Nguyen, Donna	Run Essbase (client software database) to retrieve numbers from general ledger for Earnings Before Interest Tax and Depreciation/Amortization calculations used in Sears Home Improvement testing.	\$0.00	1.8	\$0.00
Rosi, Matthew	Update documentation of the Kmart 3-way match control.	\$0.00	1.0	\$0.00
Rosi, Matthew	Review expenditure control workpaper with P. Sorenson (Deloitte).	\$0.00	1.4	\$0.00
Rosi, Matthew	Close notes on expenditure control workpaper related to 3-way match process for Kmart merchandise.	\$0.00	1.7	\$0.00
Rosi, Matthew	Close second round of notes on expenditure control workpaper related to 3-way match process for Kmart merchandise.	\$0.00	3.1	\$0.00
Sorenson, Peter	Run a file check on third round of Q3'18 workpapers ready to archive.	\$0.00	2.5	\$0.00
Sorenson, Peter	Review expenditure control workpaper with M. Rosi (Deloitte).	\$0.00	0.4	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
12/20/2018				
Sorenson, Peter	Input data from report ran for workpapers that were changed after issuance into actual changes after issuance workpaper.	\$0.00	1.6	\$0.00
Sorenson, Peter	Close open notes on income statement analytic for archive.	\$0.00	3.9	\$0.00
Staiger, Jt	Meet with A. Williams (Deloitte), E. Gee, J. Goodin, S. Haywood (Sears) to discuss upcoming potential Enterprise Resource planning.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Participate in internal status meeting with G. Yauch, T. Dixon, and M. Berggren (all Deloitte) to discuss Internal Audit testing progress.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Call with J. Berry, J. O'Dell, and S. Hurwitz (Deloitte) to discuss project status updates and staffing of base engagement team.	\$0.00	0.4	\$0.00
Williams, Adam	Meet with J. Staiger (Deloitte), E. Gee, J. Goodin, S. Haywood (Sears) to discuss upcoming potential Enterprise Resource planning.	\$0.00	0.5	\$0.00
Yauch, Glenn	Participate in internal status meeting with P. Vajhala, T. Dixon, and M. Berggren (all Deloitte) to discuss Internal Audit testing progress.	\$0.00	0.4	\$0.00
Subtotal for Audit Services:			1,348.4	\$0.00

Audit Services - ASC 842

12/04/2018

Bougadis, Blake	Discuss ASC 842 (updated lease accounting standard) implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), T. Dixon, P. Vajhala, M. Smietanski, L. McDonnell, K. Lauret, C. McShane (De	\$200.00	0.5	\$100.00
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Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services - ASC 842</i>				
12/04/2018				
Dixon, Teagan (TJ)	Discuss ASC 842 implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), P. Vajhala, M. Smietanski, L. McDonnell, K. Lauret, C. McShane, B. Bougadis (Deloitte).	\$500.00	0.5	\$250.00
Lauret, Kyle	Consider ASC 842 update implications to project status and resulting communication as part of third quarter communications to the Audit Committee.	\$500.00	0.5	\$250.00
Lauret, Kyle	Discuss ASC 842 implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), T. Dixon, P. Vajhala, M. Smietanski, L. McDonnell, C. McShane, B. Bougadis (Deloitte).	\$500.00	0.5	\$250.00
McShane, Connor	Discuss ASC 842 implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), T. Dixon, P. Vajhala, M. Smietanski, L. McDonnell, K. Lauret, B. Bougadis (Deloitte).	\$300.00	0.5	\$150.00
Smietanski, Meredith	Discuss ASC 842 implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), T. Dixon, P. Vajhala, L. McDonnell, K. Lauret, C. McShane, B. Bougadis (Deloitte).	\$300.00	0.5	\$150.00
Vajhala, Phani Kiran	Discuss ASC 842 implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), T. Dixon, L. McDonnell, M. Smietanski, K. Lauret, C. McShane, B. Bougadis (Deloitte).	\$400.00	0.4	\$160.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services - ASC 842</i>				
12/04/2018				
Weinert McDonnell, Lesley	Discuss ASC 842 implementation update with A. Lipovetsky, J. Butz, S. Brokke, J. Drosopoulos, E. Gee, S. Haywood, M. Barry, C. Hobday (Sears), T. Dixon, P. Vajhala, M. Smietanski, K. Lauret, C. McShane, B. Bougadis (Deloitte).	\$600.00	0.5	\$300.00
12/05/2018				
Dixon, Teagan (TJ)	Discuss Information Technology and audit touchpoint changes with G. Yauch, P. Vajhala, J. Staiger (Deloitte).	\$500.00	0.6	\$300.00
12/06/2018				
Bruner, Gina	Attend Accounting Stands Codification (ASC) 842 implementation discussion with M. Hall, K. Lauret, C. McShane (Deloitte).	\$600.00	0.5	\$300.00
Hall, Michelle	Attend Accounting Stands Codification (ASC) 842 implementation discussion with G. Bruner, K. Lauret, C. McShane (Deloitte).	\$500.00	0.5	\$250.00
Lauret, Kyle	Attend Accounting Stands Codification (ASC) 842 implementation discussion with G. Bruner, M. Hall, C. McShane (Deloitte).	\$500.00	0.5	\$250.00
Lauret, Kyle	Call with B. Mallaro (Deloitte) to discuss accounting impacts of adopting the new lease standard including discount rates and impairment.	\$500.00	0.5	\$250.00
Mallaro, Brian	Call with K. Lauret (Deloitte) to discuss accounting impacts of adopting the new lease standard including discount rates and impairment.	\$600.00	0.4	\$240.00
McShane, Connor	Attend Accounting Stands Codification (ASC) 842 implementation discussion with G. Bruner, M. Hall, K. Lauret (Deloitte).	\$300.00	0.5	\$150.00
12/07/2018				
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding access benchmark, general updates, and next week strategy.	\$200.00	0.6	\$120.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Audit Services - ASC 842</i>				
12/07/2018				
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding access benchmark, general updates, and next week strategy.	\$300.00	0.6	\$180.00
12/17/2018				
Bruner, Gina	Discuss ASC 842 implementation regarding data integrity controls with M. Hall, K. Lauret, J. Aughton (Deloitte).	\$600.00	0.4	\$240.00
Hall, Michelle	Discuss ASC 842 implementation regarding data integrity controls with K. Lauret, G. Bruner, J. Aughton (Deloitte).	\$500.00	0.4	\$200.00
Hall, Michelle	Prepare for discussion related to ASC 842 implementation regarding data integrity controls with K. Lauret, G. Bruner, J. Aughton (Deloitte).	\$500.00	0.5	\$250.00
Lauret, Kyle	Discuss ASC 842 implementation regarding data integrity controls with M. Hall, G. Bruner, J. Aughton (Deloitte).	\$500.00	0.4	\$200.00
Subtotal for Audit Services - ASC 842:			10.3	\$4,540.00

Out of Scope Audit Services

12/01/2018				
Sal, TANMOY	Collate the financials from the Sears Legal Entities for meeting with K. Lauret and P. Nanda (All Deloitte).	\$80.00	1.2	\$96.00
12/02/2018				
Dail, Amanda	Download Capital IQ estimate reports for Sears and Kenmore guideline public companies to send to audit team.	\$300.00	0.3	\$90.00
Fitzgerald, Connor	Review the preliminary plan for reorganization in order to assess management's tradename analyses for the quarter.	\$300.00	3.5	\$1,050.00
McManus, Joseph	Update the reorganization expense workpaper based on support provided by S. Brokke (Sears).	\$300.00	0.8	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
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Out of Scope Audit Services

12/02/2018

McManus, Joseph	Update documentation on Segments Chief Operating Decision Maker workpaper.	\$300.00	1.6	\$480.00
McManus, Joseph	Document pricing meeting held on 11/29 for discussions and inventory valuation considerations noted.	\$300.00	1.1	\$330.00
Straub, Kelsey	Update listing of procedures necessary to complete arising from bankruptcy.	\$300.00	2.3	\$690.00
Taylor, Mike	Review the impairment analysis workpaper.	\$600.00	1.5	\$900.00

12/03/2018

Allen, Michael	Assess account fluctuations caused by transfers of liabilities to subject to compromise.	\$200.00	0.3	\$60.00
Allen, Michael	Perform Essbase debtor store count pulls at an individual segment level for Sears.	\$200.00	0.4	\$80.00
Berry, Jim	Review internal legal matter related to Sears with L. McDonnell (Deloitte).	\$600.00	1.1	\$660.00
Bougadis, Blake	Review interest expense and interest payable accounts to include in analysis of bankruptcy debt and interest.	\$200.00	0.6	\$120.00
Dail, Amanda	Draft scoping memo for Sears and Kenmore trade name impairment to assess procedures to be performed for impairment testing.	\$300.00	0.7	\$210.00
Dail, Amanda	Discuss with M. Taylor (Deloitte) the Sears and Kenmore triggering event (an event that may cause an impairment analysis) analysis.	\$300.00	0.4	\$120.00
Dail, Amanda	Draft questions on Sears and Kenmore regarding impairment analysis for client inquiry.	\$300.00	1.7	\$510.00
Dail, Amanda	Review the Sears & Kenmore impairment analysis memo.	\$300.00	0.3	\$90.00
Fitzgerald, Connor	Discuss Kenmore forecast with K. Straub (Deloitte) and formulas in the impairment workpaper.	\$300.00	1.6	\$480.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/03/2018				
Fitzgerald, Connor	Document additional scenarios based on results of forecasting assessment for the Kenmore impairment memo.	\$300.00	3.9	\$1,170.00
Fitzgerald, Connor	Document Kenmore tradename historical forecasting analysis workpaper.	\$300.00	2.1	\$630.00
Hartmann, Becky	Research the classification of the debtor in possession financing - revolver in the statement of cash flows.	\$500.00	1.2	\$600.00
Hartmann, Becky	Review pension settlement reconciliation tie out workpaper.	\$500.00	1.0	\$500.00
Hu, May	Review audit findings related to pension documented in the Q3'18 summary memo.	\$300.00	0.2	\$60.00
Jaiswal, Himanshu	Update Office of General Compliance tracker based on responses received by members across the engagement.	\$80.00	0.9	\$72.00
Jha, Abhinav	Meet with P. Nanda, T. Sal (Deloitte) to discuss changes in review procedures due to the bankruptcy filing.	\$80.00	1.0	\$80.00
Lauret, Kyle	Review audit reappointment application procedures and criteria.	\$500.00	1.1	\$550.00
Lauret, Kyle	Gather legal entity statutory audit reports to assess intercompany activity.	\$500.00	0.3	\$150.00
Lauret, Kyle	Gather store level financial data for bankruptcy tax project, as requested by management.	\$500.00	0.8	\$400.00
Lauret, Kyle	Gather segment level financial data for bankruptcy tax project, as requested by management.	\$500.00	0.3	\$150.00
McManus, Joseph	Document inventory valuation considerations apparel strategy update meeting.	\$300.00	0.9	\$270.00
McManus, Joseph	Meet with A. Williams (Deloitte), and F. Gourlin (Sears) to discuss updated pricing strategies for Kmart and Sears seasonal apparel items and items sold with reduced margins.	\$300.00	0.5	\$150.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/03/2018				
McManus, Joseph	Update documentation on Q3 remeasurement exhibits tie outs for commentary provided by R. Hartmann (Deloitte).	\$300.00	0.5	\$150.00
McManus, Joseph	Update documentation on pricing meeting discussion memo.	\$300.00	0.6	\$180.00
Nanda, Priyanka	Meet with A. Jha, T. Sal (Deloitte) to discuss changes in review procedures due to bankruptcy filing.	\$160.00	1.0	\$160.00
Rosi, Matthew	Meet with P. Sorenson (Deloitte) to discuss J. Butz (Sears) responses and plan to cover liabilities subject to compromise.	\$200.00	0.5	\$100.00
Rosi, Matthew	Document selections made for pre-petition liabilities subject to compromise workpaper.	\$200.00	3.2	\$640.00
Sal, TANMOY	Meet with P. Nanda, A. Jha (Deloitte) to discuss changes in review procedures due to the bankruptcy filing.	\$80.00	1.0	\$80.00
Sorenson, Peter	Document the new liabilities subject to compromise memorandum.	\$300.00	3.8	\$1,140.00
Sorenson, Peter	Meet with M. Rosi (Deloitte) to discuss J. Butz (Sears) responses and plan to cover liabilities subject to compromise.	\$300.00	0.5	\$150.00
Sorenson, Peter	Test the liabilities subject to compromise accounts payable balance.	\$300.00	3.3	\$990.00
Straub, Kelsey	Develop new audit procedures and analytics to test the Company's interest expense during bankruptcy	\$300.00	1.7	\$510.00
Straub, Kelsey	Discuss Kenmore forecast with C. Fitzgerald (Deloitte) and formulas in the impairment workpaper.	\$300.00	1.6	\$480.00
Taylor, Mike	Discuss with A. Dail (Deloitte) the Sears and Kenmore triggering event (an event that may cause an impairment analysis) analysis.	\$600.00	0.4	\$240.00
Taylor, Mike	Review post-petition intangible asset impairment analysis.	\$600.00	3.1	\$1,860.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/03/2018				
Weinert McDonnell, Lesley	Review Deloitte's draft declaration to retain Deloitte as independent auditor.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review memorandum documenting required consultation due to data breach.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review Q3'18 documentation of review procedures over interim remeasurement of pension plans.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Review internal legal matter related to Sears with J. Berry (Deloitte).	\$600.00	0.5	\$300.00
Williams, Adam	Review memorandum addressing the impact of the bankruptcy filing on Sears reportable segments.	\$500.00	2.8	\$1,400.00
Williams, Adam	Review memorandum documenting inventory valuation considerations associated with changes in pricing strategies related to the bankruptcy filing.	\$500.00	1.1	\$550.00
Williams, Adam	Meet with J. McManus (Deloitte), and F. Gourlin (Sears) to discuss updated pricing strategies for Kmart and Sears seasonal apparel items and items sold with reduced margins.	\$500.00	1.5	\$750.00
12/04/2018				
Allen, Michael	Perform Essbase pull for 2nd low level accounts (balance sheet and income statement) for each individual segment of Sears.	\$200.00	0.6	\$120.00
Allen, Michael	Compile listing of 2nd level accounts (balance sheet and income statement) to assess potential bankruptcy effects to the reporting of these accounts.	\$200.00	0.4	\$80.00
Allen, Michael	Update balance sheet analytics due to bankruptcy matters that caused changes in account balances.	\$200.00	1.0	\$200.00
Berggren, Maureen	Discuss with J. Berry, L. McDonnell, E. Tzavelis, T. Hermanson, and G. Yauch (Deloitte) regarding status of various services by function (Tax, Advisory, Audit).	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/04/2018				
Berry, Jim	Discuss with L. McDonnell, E. Tzavelis, T. Hermanson, G. Yauch, and M. Berggren (Deloitte) regarding status of various services by function (Tax, Advisory, Audit).	\$600.00	0.5	\$300.00
Berry, Jim	Call with K. Lauret, L. McDonnell, and A. Sasso (Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.3	\$180.00
Berry, Jim	Meet with L. McDonnell, K. Lauret, J. Staiger (Deloitte) to review Deloitte's declaration for reappointment.	\$600.00	0.4	\$240.00
Berry, Jim	Review declaration to be filed with courts regarding appointment as auditor.	\$600.00	1.1	\$660.00
Fitzgerald, Connor	Document terminal growth rate analysis for the Kenmore tradename.	\$300.00	2.1	\$630.00
Fitzgerald, Connor	Research competitor/industry revenue growth and document for comparative assessment with Kenmore.	\$300.00	2.3	\$690.00
Fitzgerald, Connor	Assess internal specialists (Deloitte) questions on key revenue forecasting assumptions utilized by management in their impairment analysis.	\$300.00	2.2	\$660.00
Hermanson, Tom	Discuss with J. Berry, L. McDonnell, E. Tzavelis, G. Yauch, and M. Berggren (Deloitte) regarding status of various services by function (Tax, Advisory, Audit).	\$600.00	0.5	\$300.00
Jain, Yash R	Review the Junior debtor in possession agreement to assess additional testing procedures needed to be performed over the Company's debt obligations.	\$120.00	3.4	\$408.00
Jha, Abhinav	Create listing of debtor entities for testing.	\$80.00	1.0	\$80.00
Lauret, Kyle	Gather store level financial data to assess bankruptcy implications to store level accounts.	\$500.00	0.4	\$200.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/04/2018				
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger (Deloitte) to review Deloitte's declaration for reappointment.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (All Sears) and J. Staiger, L. McDonnell (All Deloitte) regarding accounting for Q3'18 10-Q disclosures impacted by bankruptcy filing.	\$500.00	0.8	\$400.00
Lauret, Kyle	Review workpapers addressing bankruptcy accounting and reporting for third quarter Form 10-Q.	\$500.00	0.7	\$350.00
Lauret, Kyle	Discuss with S. Brokke (Sears), L. McDonnell (All Deloitte) regarding accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$500.00	0.8	\$400.00
Lauret, Kyle	Call with J. Berry, L. McDonnell, and A. Sasso (Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$500.00	0.3	\$150.00
Lauret, Kyle	Update Citibank transaction accounting memo based on notes from J. Berry (Deloitte).	\$500.00	0.2	\$100.00
Lauret, Kyle	Analyze management's evaluation memo related to third quarter Form 10-Q guarantor / nonguarantor footnote disclosure.	\$500.00	0.8	\$400.00
McManus, Joseph	Document Deloitte's conclusions on Q3 Remeasurement memo prepared by J. Eichner (Sears).	\$300.00	1.4	\$420.00
McManus, Joseph	Update the Business Unit pricing strategies memo based on discussions with the Hardlines Business Unit leaders.	\$300.00	0.4	\$120.00
McManus, Joseph	Review state street trial balances provided by D. Morse (State Street) for pension exhibit tie outs.	\$300.00	0.4	\$120.00
McManus, Joseph	Perform tie out procedures on pension support provided by D. Morse (State Street).	\$300.00	0.9	\$270.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/04/2018				
McShane, Connor	Read third party bankruptcy accounting guide for assets held-for-sale under Sears bankruptcy scenario.	\$300.00	2.1	\$630.00
McShane, Connor	Read additional third party bankruptcy accounting guide for assets held-for-sale under Sears bankruptcy scenario.	\$300.00	4.2	\$1,260.00
Rosi, Matthew	Prepare an analysis of the net book value, fair value, and classification (closed, operating, open) of the recently sold properties.	\$200.00	2.6	\$520.00
Rosi, Matthew	Research guidance on testing liabilities subject to compromise due to bankruptcy.	\$200.00	1.2	\$240.00
Sasso, Anthony	Call with J. Berry, K. Lauret, L. McDonnell (Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.3	\$180.00
Sorenson, Peter	Review Q3'18 workpaper related to liabilities subject to compromise.	\$300.00	2.2	\$660.00
Sorenson, Peter	Document additional procedures in new liabilities subject to compromise workpaper.	\$300.00	3.6	\$1,080.00
Sorenson, Peter	Review fourth round of liabilities subject to compromise support provided by client to assess whether selection was recorded.	\$300.00	1.7	\$510.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (All Sears) and J. Staiger, L. McDonnell, and K. Lauret (All Deloitte) regarding accounting for Q3'18 10-Q disclosures impacted by bankruptcy filing.	\$500.00	0.8	\$400.00
Staiger, Jt	Review retention application for submission to the court for approval.	\$500.00	1.4	\$700.00
Staiger, Jt	Review additional information in retention application for submission to the court for approval.	\$500.00	1.0	\$500.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/04/2018				
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret (Deloitte) to review Deloitte's declaration for reappointment.	\$500.00	0.4	\$200.00
Straub, Kelsey	Perform incremental work on the balance sheet analytics due to changes in the trial balance.	\$300.00	3.7	\$1,110.00
Straub, Kelsey	Meet with J. Goodin (Sears) to discuss interest expense and payable due to bankruptcy.	\$300.00	1.9	\$570.00
Taylor, Mike	Review supporting documents related to impairment analysis	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret, J. Staiger (Deloitte) to review Deloitte's declaration for reappointment.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (All Sears) and J. Staiger, K. Lauret (All Deloitte) regarding accounting for Q3'18 10-Q disclosures impacted by bankruptcy filing.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Discuss with S. Brokke (Sears) and K. Lauret (All Deloitte) regarding accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Call with J. Berry, K. Lauret, and A. Sasso (Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.3	\$180.00
Williams, Adam	Review memorandum documenting inventory valuation considerations associated with changes in pricing strategies.	\$500.00	2.1	\$1,050.00
Yauch, Glenn	Discuss with J. Berry, L. McDonnell, E. Tzavelis, T. Hermanson, and M. Berggren (Deloitte) regarding status of various services by function (Tax, Advisory, Audit).	\$600.00	0.7	\$420.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/05/2018				
Allen, Michael	Perform Essbase pulls for liabilities subject to compromise to assess what accounts changed due to filing.	\$200.00	1.2	\$240.00
Allen, Michael	Perform analytical procedures and document changes (as if no bankruptcy filing or with bankruptcy filing).	\$200.00	0.4	\$80.00
Allen, Michael	Update explanation of fluctuations found in our analytical procedures over Balance Sheet accounts based on review notes from T. Berland (Deloitte).	\$200.00	1.9	\$380.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, K. Lauret, M. Rothchild, K. Straub (Deloitte) to discuss Deloitte retention document.	\$600.00	0.9	\$540.00
Berry, Jim	Meet with L. McDonnell, K. Lauret, D. Bradfield, A. Sasso, K. Straub (Deloitte) to discuss Sears debt classification.	\$600.00	0.5	\$300.00
Berry, Jim	Call with D. Bradfield, L. McDonnell, and K. Lauret (All Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.5	\$300.00
Bougadis, Blake	Review bankruptcy debt interest for liabilities subject to compromise data as well as excluded debtors.	\$200.00	1.3	\$260.00
Bradfield, Derek	Call with J. Berry, L. McDonnell, and K. Lauret (All Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.5	\$300.00
Bradfield, Derek	Meet with J. Berry, L. McDonnell, K. Lauret, A. Sasso, K. Straub (Deloitte) to discuss Sears debt classification.	\$600.00	0.5	\$300.00
Drager, Christine	Review Q3 audit memo regarding pension remeasurement documentation.	\$600.00	0.5	\$300.00
Fitzgerald, Connor	Document market share analysis considerations for the Q3 2018 Sears impairment analysis memo.	\$300.00	3.8	\$1,140.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/05/2018				
Fitzgerald, Connor	Review recently executed asset purchase agreement for documenting revenue forecast drivers for the business.	\$300.00	1.2	\$360.00
Fitzgerald, Connor	Document industry data considerations for the Sears impairment analysis memo.	\$300.00	3.3	\$990.00
Hartmann, Becky	Review memo written by Sears management on the accounting treatment for the pension settlements and remeasurements for Q3'2018.	\$500.00	1.8	\$900.00
Jain, Yash R	Review the Junior debtor in possession agreement to assess potential cash flow impacts regarding the Guarantor/ Non-Guarantor Disclosure in the Q3'18 10Q.	\$120.00	2.2	\$264.00
Lauret, Kyle	Document prior period disclosure research regarding the Company's guarantor non-guarantor footnote within the Q3 10Q.	\$500.00	3.7	\$1,850.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, J. Staiger, M. Rothchild, K. Straub (Deloitte) to discuss Deloitte retention document.	\$500.00	0.9	\$450.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, D. Bradfield, A. Sasso, K. Straub (Deloitte) to discuss Sears debt classification.	\$500.00	0.5	\$250.00
Lauret, Kyle	Review draft of Deloitte's auditor retention document.	\$500.00	1.2	\$600.00
Lauret, Kyle	Discuss with S. Brokke (Sears) and L. McDonnell (Deloitte) regarding accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$500.00	0.3	\$150.00
Lauret, Kyle	Gather segment level financial data to assess bankruptcy implications to segment level accounts.	\$500.00	0.8	\$400.00
Lauret, Kyle	Research prior period disclosures in the Company's guarantor non-guarantor footnote within the Q3 10Q.	\$500.00	1.5	\$750.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/05/2018				
Lauret, Kyle	Call with J. Berry, D. Bradfield, L. McDonnell (All Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$500.00	0.5	\$250.00
Lauret, Kyle	Review Deloitte retention document.	\$500.00	0.8	\$400.00
McManus, Joseph	Update Documentation on Third Quarter 2018 pension remeasurement memo.	\$300.00	0.5	\$150.00
McManus, Joseph	Update Q3 2018 Pension exhibits tie out workpapers based on new version provided by D. Morse (State Street).	\$300.00	0.4	\$120.00
McManus, Joseph	Update documentation on reorganization costs testing.	\$300.00	0.6	\$180.00
McShane, Connor	Document findings from accounting guidance on asset held-for-sale classification under Sears bankruptcy scenario.	\$300.00	1.7	\$510.00
McShane, Connor	Research guidance for accounting treatment for asset held-for-sale classification under Sears bankruptcy scenario.	\$300.00	3.4	\$1,020.00
McShane, Connor	Research guidance for accounting treatment for rejected leases under Sears bankruptcy scenario.	\$300.00	1.4	\$420.00
McShane, Connor	Document accounting treatment for rejected leases under Sears bankruptcy scenario.	\$300.00	2.7	\$810.00
McShane, Connor	Document internal control considerations specific to Sears bankruptcy.	\$300.00	4.5	\$1,350.00
Sasso, Anthony	Meet with J. Berry, L. McDonnell, K. Lauret, D. Bradfield, K. Straub (Deloitte) to discuss Sears debt classification.	\$600.00	0.5	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/05/2018				
Sasso, Anthony	Researched various form 10-Ks for companies in chapter 11 for supporting examples of debt retaining long term classification when under technical default due to bankruptcy filing but not subject to compromise.	\$600.00	1.0	\$600.00
Sorenson, Peter	Review fifth round of liabilities subject to compromise support provided by client to assess whether selection was recorded.	\$300.00	1.9	\$570.00
Sorenson, Peter	Document additional testing performed in new liabilities subject to compromise memorandum.	\$300.00	2.8	\$840.00
Sorenson, Peter	Meet with M. Rosi (Deloitte) to discuss layout of Liabilities Subject to Compromise workpaper and questions regarding related support received.	\$300.00	0.8	\$240.00
Sorenson, Peter	Add documentation to Q3'18 liabilities subject to compromise workpaper.	\$300.00	2.1	\$630.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, K. Lauret, M. Rothchild, K. Straub (Deloitte) to discuss Deloitte retention document.	\$500.00	0.9	\$450.00
Straub, Kelsey	Meet with J. Berry, L. McDonnell, K. Lauret, D. Bradfield, A. Sasso (Deloitte) to discuss Sears debt classification.	\$300.00	0.5	\$150.00
Straub, Kelsey	Develop new audit procedures and analytics to test the Company's debt during bankruptcy	\$300.00	1.9	\$570.00
Straub, Kelsey	Review documentation on new procedures and analytics for the Company's debt.	\$300.00	3.9	\$1,170.00
Straub, Kelsey	Clear notes from C. Fitzgerald (Deloitte) on tradename impairment.	\$300.00	2.1	\$630.00
Straub, Kelsey	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Rothchild (Deloitte) to discuss Deloitte retention document.	\$300.00	0.9	\$270.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/05/2018				
Taylor, Mike	Review additional and supporting documents related to impairment analysis.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Call with J. Berry, D. Bradfield, and K. Lauret (All Deloitte) to discuss accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Discuss with S. Brokke (Sears) and K. Lauret (Deloitte) regarding accounting for current vs. noncurrent classification of debt not subject to compromise in Q3'18 Form 10-Q.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Meet with J. Berry, K. Lauret, D. Bradfield, A. Sasso, K. Straub (Deloitte) to discuss Sears debt classification.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, K. Lauret, M. Rothchild, K. Straub (Deloitte) to discuss Deloitte retention document.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Review accounting literature and other SEC filings for entities in Chapter 11 to research classification of debt not subject to compromise.	\$600.00	1.1	\$660.00
Yauch, Glenn	Review email correspondence with J. Drosopoulos (Sears) regarding potential bankruptcy implications on required reporting.	\$600.00	1.8	\$1,080.00
12/06/2018				
Allen, Michael	Update documentation of liabilities analytical procedures based on notes received from L. McDonnell (Deloitte).	\$200.00	0.4	\$80.00
Allen, Michael	Check whether entities listed in "debtor" category via Essbase are listed as debtors in client 8K.	\$200.00	1.0	\$200.00
Berland, Taylor	Review the workpaper that summarizes debt implications due to chapter 11 filing.	\$400.00	1.4	\$560.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/06/2018				
Berry, Jim	Review documentation regarding the accuracy of the Guarantor/Non-Guarantor footnote.	\$600.00	1.1	\$660.00
Berry, Jim	Discuss with K. Lauret, L. McDonnell (Deloitte) regarding treatment of undersecured real estate loan and related accrued interest and classification in balance sheet.	\$600.00	0.4	\$240.00
Boucher, Michelle	Review Deloitte Tax Global Employer Services provided per Lands End engagement letter 2011-2016.	\$400.00	0.4	\$160.00
Dail, Amanda	Review Internal Fair Value Specialist scoping memo.	\$300.00	0.2	\$60.00
Dail, Amanda	Review Kenmore impairment sensitivity analysis from Q2'18 to assist audit team with updating for Q3'18.	\$300.00	0.3	\$90.00
Fitzgerald, Connor	Assess responses by J. Drosopoulos (Sears) to questions posed by our internal specialists (Deloitte) regarding key revenue forecasting assumptions.	\$300.00	1.4	\$420.00
Fitzgerald, Connor	Document market share analysis considerations for the Q3 2018 Kenmore impairment analysis memo.	\$300.00	3.8	\$1,140.00
Fitzgerald, Connor	Research competitor growth rate comparative data for the Sears tradename assessment.	\$300.00	1.8	\$540.00
Jain, Yash R	Update the accounting analysis for the senior debtor in possession (DIP) agreement.	\$120.00	2.5	\$300.00
Lauret, Kyle	Discuss with L. McDonnell, J. Berry (Deloitte) regarding treatment of undersecured real estate loan and related accrued interest and classification in balance sheet.	\$500.00	0.4	\$200.00
Lauret, Kyle	Analyze underlying client support for debt collateral with J. Drosopolous (Sears) to check whether debt is fully secured.	\$500.00	0.6	\$300.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/06/2018				
Lauret, Kyle	Review documentation of bankruptcy impacts on accounting for certain liabilities in the third quarter Form 10-Q.	\$500.00	0.6	\$300.00
Lauret, Kyle	Analyze prior period disclosures of the Company's guarantor non-guarantor footnote to see if certain rollforward procedures apply to Q3'18.	\$500.00	0.7	\$350.00
Lauret, Kyle	Document testing procedures for review over the Q3'18 guarantor non-guarantor footnote.	\$500.00	0.7	\$350.00
Lauret, Kyle	Call with L. McDonnell (Deloitte), S. Brokke, J. Drosopolous (Sears) and S. Singh, K. Descovich (Weil) to discuss Sears debt classification.	\$500.00	1.1	\$550.00
Lauret, Kyle	Research accounting guidance and implications of debt with uncertainty of being fully secured.	\$500.00	0.4	\$200.00
Lauret, Kyle	Research accounting guidance and implications of entities that subsequently (after quarter end) file for bankruptcy protection.	\$500.00	0.3	\$150.00
Lauret, Kyle	Discuss underlying client support for debt collateral with J. Drosopolous (Sears) and L. McDonnell (Deloitte) to assess whether debt is fully secured.	\$500.00	0.3	\$150.00
McManus, Joseph	Update documentation on reorganization costs testing for new support provided by client.	\$300.00	1.7	\$510.00
McShane, Connor	Document findings from accounting guidance on treatment for rejected leases under sears bankruptcy scenario.	\$300.00	1.5	\$450.00
McShane, Connor	Research bankruptcy accounting for treatment for rejected leases.	\$300.00	2.9	\$870.00
Rosi, Matthew	Research current events to understand status of Sears bankruptcy.	\$200.00	0.9	\$180.00
Sorenson, Peter	Review additional documentation added to liabilities subject to compromise workpaper.	\$300.00	3.6	\$1,080.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/06/2018				
Staiger, Jt	Analyze the Company's reorganization costs associated with the Q3'18 10-Q.	\$500.00	3.0	\$1,500.00
Straub, Kelsey	Address manager notes on documentation of incremental audit procedures for the third quarter 2018	\$300.00	0.9	\$270.00
Straub, Kelsey	Calculate the forecast plan for valuation of the Company's tradenames	\$300.00	1.7	\$510.00
Weinert McDonnell, Lesley	Discuss with K. Lauret, J. Berry (Deloitte) regarding treatment of undersecured real estate loan and related accrued interest and classification in balance sheet.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Discuss underlying client support for debt collateral with J. Drosopolous (Sears) and K. Lauret (Deloitte) to assess whether debt is fully secured.	\$600.00	0.3	\$180.00
Weinert McDonnell, Lesley	Research accounting literature and public filings of other entities in Chapter 11 protection on impact of a subsidiary filing for bankruptcy post-balance sheet date.	\$600.00	1.4	\$840.00
Weinert McDonnell, Lesley	Call with K. Lauret (Deloitte), S. Brokke, J. Drosopolous (Sears) and S. Singh, K. Descovich (Weil) to discuss Sears debt classification.	\$600.00	1.1	\$660.00
Williams, Adam	Draft language for passed disclosures related to not disclosing impairments on each trade name for the Q3'18 review.	\$500.00	1.4	\$700.00
12/07/2018				
Allen, Michael	Update Deloitte Audit Committee bankruptcy related materials as part of additional review procedures that must be performed due to the filing.	\$200.00	1.6	\$320.00
Allen, Michael	Compile listing of Deloitte comments specific to bankruptcy matters on draft of client 10Q for client.	\$200.00	0.4	\$80.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/07/2018				
Allen, Michael	Review changes to bankruptcy footnote draft in order to perform tie out procedures over new numbers added to that 10Q footnote.	\$200.00	0.8	\$160.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, M. Taylor, J. Swiatkowski, A. Dail, C. Fitzgerald (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$600.00	0.5	\$300.00
Berry, Jim	Discuss prior period misstatement in Sears Holdings guarantor/non-guarantor footnote disclosure with T. Barton, B. Garrett, L. McDonnell, J. Staiger, K. Lauret, C. McShane (Deloitte).	\$600.00	0.5	\$300.00
Dail, Amanda	Review management responses to questions on triggering event (event that could potentially cause an impairment) analysis.	\$300.00	0.2	\$60.00
Dail, Amanda	Meet with J. Berry, L. McDonnell, J. Staiger, M. Taylor, J. Swiatkowski, C. Fitzgerald (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$300.00	0.5	\$150.00
Dail, Amanda	Draft findings memo for triggering event analysis (potential events that could cause an impairment).	\$300.00	3.3	\$990.00
Fitzgerald, Connor	Document valuation assumptions analysis for the Kenmore impairment memo.	\$300.00	3.8	\$1,140.00
Fitzgerald, Connor	Document Sears historical revenue forecasting metrics for the Q3 2018 impairment assessment..	\$300.00	1.3	\$390.00
Fitzgerald, Connor	Meet held with J. Berry, L. McDonnell, J. Staiger, M. Taylor, J. Swiatkowski, A. Dail (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$300.00	0.5	\$150.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/07/2018				
Garrett, Brad	Discuss prior period misstatement in Sears Holdings guarantor/non-guarantor footnote disclosure with T. Barton, J. Berry, L. McDonnell, J. Staiger, K. Lauret, C. McShane (Deloitte).	\$600.00	1.0	\$600.00
Lauret, Kyle	Discuss underlying client support for debt collateral with J. Drosopolous (Sears) and L. McDonnell (Deloitte) to assess if debt is fully secured.	\$500.00	0.3	\$150.00
Lauret, Kyle	Discuss prior period misstatement in Sears Holdings guarantor/non-guarantor footnote disclosure with T. Barton, B. Garrett, J. Berry, L. McDonnell, J. Staiger, C. McShane (Deloitte).	\$500.00	0.5	\$250.00
McManus, Joseph	Update documentation on reorganization expenses testing.	\$300.00	0.4	\$120.00
McShane, Connor	Discuss prior period misstatement in Sears Holdings guarantor/non-guarantor footnote disclosure with T. Barton, B. Garrett, J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte).	\$300.00	0.5	\$150.00
Rosi, Matthew	Review current events/news to gain understanding of Sears bankruptcy updated status.	\$200.00	1.1	\$220.00
Sorenson, Peter	Review responses given to notes on workpaper related to liabilities subject to compromise (a bankruptcy matter) accounts payable balance.	\$300.00	3.5	\$1,050.00
Staiger, Jt	Analyze the Company's accounting of reorganization costs for the Q3'18 10-Q.	\$500.00	1.0	\$500.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, M. Taylor, J. Swiatkowski, A. Dail, C. Fitzgerald (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$500.00	3.2	\$1,600.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/07/2018				
Staiger, Jt	Discuss prior period misstatement in Sears Holdings guarantor/non-guarantor footnote disclosure with T. Barton, B. Garrett, J. Berry, L. McDonnell, K. Lauret, C. McShane (Deloitte).	\$500.00	0.5	\$250.00
Straub, Kelsey	Research answers to questions on tradename impairment memo	\$300.00	1.3	\$390.00
Straub, Kelsey	Address senior manager notes on documentation of incremental audit procedures for the third quarter 2018	\$300.00	1.8	\$540.00
Swiatkowski, John	Meet with J. Berry, J. Staiger, M. Taylor, A. Dail, C. Fitzgerald, L. McDonnell (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$500.00	0.5	\$250.00
Taylor, Mike	Meet with J. Berry, L. McDonnell, J. Staiger, J. Swiatkowski, A. Dail, C. Fitzgerald (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$600.00	0.4	\$240.00
Taylor, Mike	Meet with L. McDonnell, B. Hartmann, and 14 team members (Deloitte) to discuss status on Q3 bankruptcy items and update project plan.	\$600.00	0.8	\$480.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, M. Taylor, J. Swiatkowski, A. Dail, C. Fitzgerald (Deloitte) to discuss status on tradename valuation procedures for the third quarter.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Discuss prior period misstatement in Sears Holdings guarantor/non-guarantor footnote disclosure with T. Barton, B. Garrett, J. Berry, J. Staiger, K. Lauret, C. McShane (Deloitte).	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Discuss underlying client support for debt collateral with J. Drosopolous (Sears) and K. Lauret (Deloitte) to assess if debt is fully secured.	\$600.00	0.3	\$180.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/08/2018				
Dail, Amanda	Update forecast analysis work paper for triggering event analysis (potential event that could cause an impairment to be recognized).	\$300.00	1.3	\$390.00
Dail, Amanda	Document impairment analysis memo based on independent analysis performed over the post petition liabilities accounts.	\$300.00	1.6	\$480.00
Dail, Amanda	Update documentation of fair value findings memo based on J. Swiatkowski's notes (Deloitte).	\$300.00	1.2	\$360.00
Fitzgerald, Connor	Document Sears revenue forecast assumption sensitivities for intangible impairment analysis.	\$300.00	2.7	\$810.00
Fitzgerald, Connor	Review Kenmore tradename valuation assumptions sensitivity workpaper for the Q3 2018 review.	\$300.00	2.3	\$690.00
Sorenson, Peter	Review responses given to notes on workpaper related to liabilities subject to compromise (a bankruptcy matter).	\$300.00	2.9	\$870.00
Taylor, Mike	Review draft findings memorandum related to impairment analysis.	\$600.00	3.2	\$1,920.00
12/09/2018				
Dail, Amanda	Respond to M. Taylor's (Deloitte) comments on the fair value findings memo.	\$300.00	0.9	\$270.00
McManus, Joseph	Update documentation on warrants guidance summary workpaper.	\$300.00	0.2	\$60.00
McManus, Joseph	Update documentation on pension remeasurement guidance summary workpaper.	\$300.00	0.5	\$150.00
McManus, Joseph	Update documentation on reorganization costs workpaper based on discussions with S. Brokke (Sears)	\$300.00	0.3	\$90.00
12/10/2018				
Allen, Michael	Update external references for new bankruptcy footnote implemented by client for our quarterly tie out procedures.	\$200.00	1.2	\$240.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/10/2018				
Allen, Michael	Foot/Cross foot bankruptcy footnote disclosure as part of our Q3'18 tie out procedures to ensure accuracy.	\$200.00	0.3	\$60.00
Allen, Michael	Assess client support for bankruptcy updates to notes of financials.	\$200.00	0.4	\$80.00
Berland, Taylor	Review closed notes of the guidance summary for troubled debt restructuring.	\$400.00	1.5	\$600.00
Dail, Amanda	Update documentation of fair value findings memo based on M. Taylor's notes (Deloitte).	\$300.00	1.7	\$510.00
Dail, Amanda	Perform math check on Sears and Kenmore triggering event analysis (potential event that could cause impairment).	\$300.00	0.7	\$210.00
Fitzgerald, Connor	Enhance documentation of the evaluation of forecasts from 2019 - 2023 in the Q3 2018 Kenmore impairment memo.	\$300.00	3.7	\$1,110.00
Fitzgerald, Connor	Enhance documentation of the Kenmore historical forecasting analysis excel file.	\$300.00	3.5	\$1,050.00
Fitzgerald, Connor	Prepare a comparison of assumptions for quarter 2 intangible impairment vs. quarter 3 intangible impairments.	\$300.00	2.6	\$780.00
Fitzgerald, Connor	Enhance documentation of goodwill competitor data analysis.	\$300.00	1.3	\$390.00
Kohn, Barry	Review the bankruptcy reporting matters related to the liabilities subject to compromise account.	\$600.00	2.1	\$1,260.00
Lauret, Kyle	Review third quarter debt workpaper (accounting for debt discounts, issuance costs, classification).	\$500.00	1.1	\$550.00
Lauret, Kyle	Close notes on third quarter rejected leases accounting analysis.	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Review assessment of liabilities subject to compromise (a matter arising from bankruptcy reporting requirements) for Q3'18.	\$400.00	1.2	\$480.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/10/2018				
McManus, Joseph	Update documentation on reorganization costs testing workpaper based on new support received.	\$300.00	0.3	\$90.00
Rosi, Matthew	Close notes on pre-petition liabilities subject to compromise workpaper.	\$200.00	1.4	\$280.00
Sasso, Anthony	Meet with M. Sullivan (Deloitte) regarding allocation of interco agreements for reporting unit valuation purposes.	\$600.00	0.2	\$120.00
Sorenson, Peter	Perform testing over the liabilities subject to compromise accounts payable balance.	\$300.00	3.9	\$1,170.00
Sorenson, Peter	Review liabilities subject to compromise support provided by client to assess whether selection was recorded.	\$300.00	3.1	\$930.00
Staiger, Jt	Analyze the Company's Q3'18 Sears tradename impairment analysis.	\$500.00	2.6	\$1,300.00
Straub, Kelsey	Address partner notes on documentation of guidance related to interest accounting during bankruptcy	\$300.00	1.7	\$510.00
Straub, Kelsey	Document whether each debt liability is secured or unsecured and impact on the Company's third quarter 2018 balance sheet	\$300.00	1.2	\$360.00
Straub, Kelsey	Address manager notes on tradename impairment memo for the third quarter 2018	\$300.00	1.2	\$360.00
Sullivan, Mike	Meet with A. Sasso (Deloitte) regarding allocation of interco agreements for reporting unit valuation purposes.	\$600.00	0.2	\$120.00
Taylor, Mike	Update documentation related to impairment testing arising from the bankruptcy filing.	\$600.00	0.2	\$120.00
Yauch, Glenn	Call with G. Russell (Sears), T. Dixon, J. Staiger (Deloitte) to discuss updates to the information technology organization arising from the bankruptcy filing.	\$600.00	1.2	\$720.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/11/2018				
Allen, Michael	Assess bankruptcy related 10Q changes to assess additional review procedures that must be performed over 10Q tie out.	\$200.00	0.6	\$120.00
Allen, Michael	Update store closure listing from client due to a significant number of stores being closed due to the bankruptcy filing.	\$200.00	0.7	\$140.00
Berry, Jim	Meet with J. McManus and K. Lauret (All Deloitte) to discuss interim review procedures performed on new debtor financial information in Q3'18 Form 10-Q footnote.	\$600.00	0.8	\$480.00
Dail, Amanda	Respond to K. Straub's (Deloitte) comments on Internal Fair Value Specialist findings memo.	\$300.00	1.7	\$510.00
Dail, Amanda	Finalize draft Internal Fair Value Specialist work paper.	\$300.00	1.9	\$570.00
Dail, Amanda	Update Internal Fair Value Specialist work papers based on audit team comments.	\$300.00	0.5	\$150.00
Dail, Amanda	Coordinate with J. Swiatkowski (Deloitte) on timeline for finalizing impairment documentation on bankruptcy matters before target archive date.	\$300.00	0.1	\$30.00
Dail, Amanda	Send finalized scoping memo with approved sign off to C. Fitzgerald (Deloitte).	\$300.00	0.1	\$30.00
Fitzgerald, Connor	Update documentation of forecasting considerations upon receipt of management's final goodwill impairment memo.	\$300.00	1.6	\$480.00
Fitzgerald, Connor	Meet with J. Barnes (Sears) to discuss the Assurant protection agreement deal and its impact on the home services revenue forecast.	\$300.00	0.7	\$210.00
Fitzgerald, Connor	review internal fair value specialists findings memo on intangible impairment.	\$300.00	3.3	\$990.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/11/2018				
Fitzgerald, Connor	Enhance documentation of the evaluation of forecasts from 2019 - 2023 in the Q3 2018 Sears impairment memo with possible implications due to the bankruptcy filing.	\$300.00	3.8	\$1,140.00
Kohn, Barry	Review documentation of rejected leases testing.	\$600.00	1.8	\$1,080.00
Lonnemann, Malorie	Review accounts payable liabilities subject to compromise detail testing.	\$400.00	1.9	\$760.00
Lonnemann, Malorie	Assess testing performed over liabilities subject to compromise related to accounts payable.	\$400.00	1.3	\$520.00
McManus, Joseph	Meet with J. Berry and K. Lauret (All Deloitte) to discuss interim review procedures performed on new debtor financial information in Q3'18 Form 10-Q footnote.	\$300.00	0.8	\$240.00
McManus, Joseph	Prepare Sears Q3 2018 Quarterly Report footnote 13 Debtor Footnote based on client provided support.	\$300.00	3.6	\$1,080.00
Rosi, Matthew	Research news articles to gain understanding of status of court cases related to Sears bankruptcy.	\$200.00	0.4	\$80.00
Sorenson, Peter	Review second round of liabilities subject to compromise support provided by client to assess whether selection was recorded.	\$300.00	2.1	\$630.00
Sorenson, Peter	Perform additional testing over the liabilities subject to compromise accounts payable balance.	\$300.00	3.6	\$1,080.00
Staiger, Jt	Analyze the Company's Q3'18 Kenmore tradename impairment analysis.	\$500.00	1.5	\$750.00
Straub, Kelsey	Address partner notes on tradename impairment memo for the third quarter 2018	\$300.00	1.1	\$330.00
Straub, Kelsey	Calculate revised analytics on the Company's balance sheet account due to changes in the liability accounts	\$300.00	1.2	\$360.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/11/2018				
Swiatkowski, John	Coordinate with A. Dail (Deloitte) on timeline for finalizing before target archive date.	\$500.00	0.1	\$50.00
Swiatkowski, John	Review findings memo related to post-petition intangible asset impairment.	\$500.00	0.9	\$450.00
Swiatkowski, John	Review workpapers related to post-petition intangible asset impairment.	\$500.00	1.6	\$800.00
Taylor, Mike	Review plan related to impairment workpapers.	\$600.00	0.2	\$120.00
Williams, Adam	Draft language for management representation letter related to not disclosing impairments on each trade name for the Q3'18 review.	\$500.00	2.4	\$1,200.00
12/12/2018				
Allen, Michael	Update internal references of Store closure footnote tie out based store closure schedule obtained from J. Drosopoulos (Sears).	\$200.00	1.2	\$240.00
Berry, Jim	Meet with J. McManus and K. Lauret (All Deloitte) to discuss interim review procedures performed on Debtor in possession footnote of 10Q.	\$600.00	0.7	\$420.00
Dail, Amanda	Respond to J. Swiatkowski's (Deloitte) comments on updated findings memo relating to bankruptcy considerations.	\$300.00	0.2	\$60.00
Fitzgerald, Connor	Update documentation of the Changes in forecast workpaper developed by our internal fair value specialists (Deloitte).	\$300.00	3.2	\$960.00
Fitzgerald, Connor	Enhance documentation of the Sears historical forecasting analysis excel file.	\$300.00	3.6	\$1,080.00
Lauret, Kyle	Update workpaper documenting analytical fluctuations to review debtor's income statement financial information in new Form 10-Q footnote.	\$500.00	1.4	\$700.00
Lauret, Kyle	Update documentation of analytical procedures performed over debtor's balance sheet financial information in new Form 10-Q footnote.	\$500.00	0.8	\$400.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/12/2018				
Lauret, Kyle	Update documentation of analytical procedures performed over debtor's balance sheet based on client updates to 10Q draft for that particular note.	\$500.00	2.7	\$1,350.00
Lauret, Kyle	Close notes on analysis of prior period disclosure in the Company's guarantor non-guarantor footnote.	\$500.00	1.9	\$950.00
Lauret, Kyle	Analyze analytical fluctuations to explain debtor's balance sheet financial information in new Form 10-Q footnote.	\$500.00	2.3	\$1,150.00
Lauret, Kyle	Reconcile debtor and non-debtor entities vs parent, guarantor, and non-guarantor entities in order to perform third quarter analytics on new debtor financial information Form 10-Q footnote.	\$500.00	3.2	\$1,600.00
Lauret, Kyle	Meet with J. Berry and J. McManus (All Deloitte) to discuss interim review procedures performed on debtor in possession footnote of the 10-Q.	\$500.00	0.7	\$350.00
Lauret, Kyle	Meet with K. Stopen (Sears), M. Lonnemann, J. McManus (Deloitte) to discuss fluctuation and open items questions on guarantor and non-guarantor footnote.	\$500.00	1.4	\$700.00
Lonnemann, Malorie	Review testing performed over liabilities subject to compromise related to accounts payable.	\$400.00	4.2	\$1,680.00
Lonnemann, Malorie	Meet with K. Stopen (Sears), K. Lauret, J. McManus (Deloitte) to discuss fluctuation and open items questions on guarantor and non-guarantor footnote.	\$400.00	1.4	\$560.00
Lonnemann, Malorie	Meet with J. Staiger, P. Sorenson (Deloitte), S. Brokke, J. Drosopoulos, J. Butz, K. Stopen, T. Wilczak (Sears) to discuss liabilities subject to compromise testing findings.	\$400.00	0.6	\$240.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/12/2018				
McManus, Joseph	Participate in discussion with K. Stopen (Sears) regarding fluctuations in the Sears Q3 2018 Quarterly Report debtor footnote workpaper expectations.	\$300.00	0.6	\$180.00
McManus, Joseph	Document Sears Q3 2018 Quarterly Report debtor footnote support and variance investigation based on discussions with client.	\$300.00	3.8	\$1,140.00
McManus, Joseph	Document updated Sears Q3 2018 Quarterly Report debtor footnote based on updated client support and new version of the 10Q.	\$300.00	2.2	\$660.00
McManus, Joseph	Meet with J. Berry and K. Lauret (All Deloitte) to discuss interim review procedures performed on the debtor in possession footnote of the 10Q.	\$300.00	0.7	\$210.00
McManus, Joseph	Meet with K. Stopen (Sears), K. Lauret, M. Lonnemann (Deloitte) to discuss fluctuation and open items questions on guarantor and non-guarantor footnote.	\$300.00	1.4	\$420.00
Rosi, Matthew	Prepare tie out of condensed combined debtor-in-possession financial information footnote.	\$200.00	2.8	\$560.00
Sorenson, Peter	Meet with J. Staiger, M. Lonnemann (Deloitte), S. Brokke, J. Drosopoulos, J. Butz, K. Stopen, T. Wilczak (Sears) to discuss liabilities subject to compromise testing findings.	\$300.00	0.6	\$180.00
Sorenson, Peter	Review procedures documented in workpaper related to liabilities subject to compromise accounts payable balance.	\$300.00	3.8	\$1,140.00
Sorenson, Peter	Review third round of liabilities subject to compromise support provided by client to assess whether selection was recorded.	\$300.00	3.3	\$990.00
Staiger, Jt	Analyze the Company's Q3'18 DieHard tradename impairment analysis.	\$500.00	1.6	\$800.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/12/2018				
Staiger, Jt	Analyze Company analysis on liabilities subject to compromise.	\$500.00	0.7	\$350.00
Straub, Kelsey	Assess the new procedures required to document the Company's new disclosures as a result of bankruptcy	\$300.00	0.9	\$270.00
12/13/2018				
Allen, Michael	Update tie out documentation based on final changes in client bankruptcy note.	\$200.00	1.2	\$240.00
Allen, Michael	Update documentation of store closure tie out based on notes received from K. Straub (Sears).	\$200.00	0.7	\$140.00
Allen, Michael	Update post close memo based on client support received related to bankruptcy entries.	\$200.00	0.7	\$140.00
Lauret, Kyle	Review third quarter workpaper analyzing adjustments and reclassifications to the debtor's financial information in new Form 10-Q footnote.	\$500.00	1.1	\$550.00
Lauret, Kyle	Analyze analytical fluctuations to explain debtor's income statement financial information in new Form 10-Q footnote.	\$500.00	1.3	\$650.00
McManus, Joseph	Update segment reporting memo documentation based on discussions with A. Williams (Deloitte).	\$300.00	0.6	\$180.00
McManus, Joseph	Update documentation on Sears Q3 2018 Quarterly Report debtor footnote supplemental schedules and tie out.	\$300.00	2.6	\$780.00
Rosi, Matthew	Prepare guarantor/non-guarantor subsidiary financial information footnote within the Q3 10Q.	\$200.00	0.7	\$140.00
Sorenson, Peter	Review additional documentation in workpaper related to liabilities subject to compromise accounts payable balance.	\$300.00	2.9	\$870.00

Sears Holdings Corporation

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/13/2018				
Staiger, Jt	Analyze internal fair value specialist working papers related to the Company's Q3'18 tradename impairment analysis.	\$500.00	1.0	\$500.00
Swiatkowski, John	Review final notes on workpapers related to post-petition intangible asset impairment.	\$500.00	0.6	\$300.00
Swiatkowski, John	Finalize workpapers related to post-petition intangible asset impairment.	\$500.00	1.0	\$500.00
Taylor, Mike	Review post-petition intangible asset impairment workpaper.	\$600.00	0.4	\$240.00
12/14/2018				
Allen, Michael	Review 10Q filed by client to check each number to assess no bankruptcy related matters.	\$200.00	0.7	\$140.00
Rosi, Matthew	Research current events to understand updated status of Sears bankruptcy.	\$200.00	0.8	\$160.00
Staiger, Jt	Analyze potential tax ramifications of the emergence transactions.	\$500.00	1.5	\$750.00
Straub, Kelsey	Update debt and interest testing based on reclassification of a loan from long term to short term.	\$300.00	0.9	\$270.00
12/17/2018				
Rosi, Matthew	Review current events/news to gain understanding of Sears bankruptcy status.	\$200.00	0.7	\$140.00
Staiger, Jt	Analyze the Company's accounting for medium term notes.	\$500.00	1.5	\$750.00
Staiger, Jt	Analyze Company 8-K disclosures associated with store closure announcements made as part of bankruptcy filing.	\$500.00	1.5	\$750.00
12/18/2018				
Lademan, Sara	Review cyber security memo related to 24/7 matter.	\$600.00	0.4	\$240.00
Staiger, Jt	Analyze the sale of the Company's medium term notes to Cyrus.	\$500.00	2.5	\$1,250.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/18/2018				
Staiger, Jt	Call with J. Avitia-Guzman (Sears) to discuss due diligence requests related to Service.com offer to acquire Sears Home Improvement Products.	\$500.00	0.5	\$250.00
Staiger, Jt	Analyze Company 8-K disclosures for announcement of store closures due to bankruptcy.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) regarding Debtor in Possession financing agreement	\$500.00	0.5	\$250.00
12/19/2018				
Staiger, Jt	Analyze the impact of the sale of medium term notes to Cyrus.	\$500.00	3.5	\$1,750.00
12/20/2018				
Fitzgerald, Connor	Layer on Home Services goodwill conclusions into the Q3 goodwill memo.	\$300.00	3.8	\$1,140.00
Subtotal for Out of Scope Audit Services:			444.0	\$160,720.00
Total			1,906.0	\$187,435.00

Recapitulation

Name	Rate	Hours	Fees
Coleman, Brandon	\$925.00	1.0	\$925.00
Weinert McDonnell, Lesley	\$925.00	1.1	\$1,017.50
Bradfield, Derek	\$650.00	10.5	\$6,825.00
Hartmann, Becky	\$625.00	2.1	\$1,312.50
Lauret, Kyle	\$625.00	2.6	\$1,625.00
Berggren, Maureen	\$600.00	0.5	\$300.00
Berry, Jim	\$600.00	9.3	\$5,580.00
Bradfield, Derek	\$600.00	1.0	\$600.00
Bruner, Gina	\$600.00	0.9	\$540.00

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Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Recapitulation

Name	Rate	Hours	Fees
Drager, Christine	\$600.00	0.5	\$300.00
Garrett, Brad	\$600.00	1.0	\$600.00
Hermanson, Tom	\$600.00	0.5	\$300.00
Kohn, Barry	\$600.00	3.9	\$2,340.00
Lademan, Sara	\$600.00	0.4	\$240.00
Mallaro, Brian	\$600.00	0.4	\$240.00
Sasso, Anthony	\$600.00	2.0	\$1,200.00
Sullivan, Mike	\$600.00	0.2	\$120.00
Taylor, Mike	\$600.00	11.1	\$6,660.00
Weinert McDonnell, Lesley	\$600.00	12.6	\$7,560.00
Yauch, Glenn	\$600.00	3.7	\$2,220.00
Berland, Taylor	\$525.00	4.0	\$2,100.00
Dixon, Teagan (TJ)	\$500.00	1.1	\$550.00
Hall, Michelle	\$500.00	1.4	\$700.00
Hartmann, Becky	\$500.00	4.0	\$2,000.00
Lauret, Kyle	\$500.00	43.9	\$21,950.00
Staiger, Jt	\$500.00	31.6	\$15,800.00
Swiatkowski, John	\$500.00	4.7	\$2,350.00
Williams, Adam	\$500.00	11.3	\$5,650.00
McManus, Joseph	\$450.00	4.5	\$2,025.00
Straub, Kelsey	\$450.00	8.7	\$3,915.00
Berland, Taylor	\$400.00	2.9	\$1,160.00
Boucher, Michelle	\$400.00	0.4	\$160.00
Lonnemann, Malorie	\$400.00	10.6	\$4,240.00
Vajhala, Phani Kiran	\$400.00	0.4	\$160.00
Dail, Amanda	\$300.00	19.8	\$5,940.00
Fitzgerald, Connor	\$300.00	74.7	\$22,410.00
Hu, May	\$300.00	0.2	\$60.00
McManus, Joseph	\$300.00	30.3	\$9,090.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Recapitulation

Name	Rate	Hours	Fees
McShane, Connor	\$300.00	25.9	\$7,770.00
Smietanski, Meredith	\$300.00	1.1	\$330.00
Sorenson, Peter	\$300.00	56.0	\$16,800.00
Straub, Kelsey	\$300.00	34.4	\$10,320.00
Allen, Michael	\$200.00	18.1	\$3,620.00
Bougadis, Blake	\$200.00	2.4	\$480.00
Hoye, Jim	\$200.00	0.6	\$120.00
Rosi, Matthew	\$200.00	16.3	\$3,260.00
Jain, Yash R	\$180.00	13.5	\$2,430.00
Nanda, Priyanka	\$160.00	1.0	\$160.00
Jain, Yash R	\$120.00	8.1	\$972.00
Jaiswal, Himanshu	\$80.00	0.9	\$72.00
Jha, Abhinav	\$80.00	2.0	\$160.00
Sal, TANMOY	\$80.00	2.2	\$176.00
Adorno, Dan	\$0.00	2.1	\$0.00
Agarwal, Minu	\$0.00	1.0	\$0.00
Allen, Michael	\$0.00	58.8	\$0.00
Bakshi, Kushagri	\$0.00	7.0	\$0.00
Berggren, Maureen	\$0.00	7.1	\$0.00
Berland, Taylor	\$0.00	32.6	\$0.00
Berry, Jim	\$0.00	46.7	\$0.00
Borcher, Scott	\$0.00	4.0	\$0.00
Bougadis, Blake	\$0.00	34.1	\$0.00
Burya, Jim	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	\$0.00	3.0	\$0.00
Doster, Kiera	\$0.00	3.4	\$0.00
Enkhbayar, Tuya	\$0.00	9.1	\$0.00
Fitzgerald, Connor	\$0.00	50.0	\$0.00
Garrett, Brad	\$0.00	0.6	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Recapitulation

Name	Rate	Hours	Fees
Goncalves, Tony	\$0.00	5.8	\$0.00
Hartmann, Becky	\$0.00	17.6	\$0.00
Hermanson, Tom	\$0.00	6.3	\$0.00
Hoye, Jim	\$0.00	51.1	\$0.00
Jain, Chetna	\$0.00	2.0	\$0.00
Jain, Yash R	\$0.00	29.0	\$0.00
Jaiswal, Himanshu	\$0.00	21.6	\$0.00
Jha, Abhinav	\$0.00	51.4	\$0.00
Kapecki, Kenneth	\$0.00	3.1	\$0.00
Klein, Sara	\$0.00	0.6	\$0.00
Kohn, Barry	\$0.00	26.6	\$0.00
Lauret, Kyle	\$0.00	39.1	\$0.00
Liu, Sky	\$0.00	16.6	\$0.00
Lonnemann, Malorie	\$0.00	33.4	\$0.00
Mallaro, Brian	\$0.00	0.7	\$0.00
Mashburn, Brian	\$0.00	6.3	\$0.00
Mason, David	\$0.00	76.6	\$0.00
McManus, Joseph	\$0.00	64.1	\$0.00
McShane, Connor	\$0.00	24.4	\$0.00
Morrissey, Michael	\$0.00	0.3	\$0.00
Murphy, Karissa	\$0.00	0.3	\$0.00
Nanda, Priyanka	\$0.00	0.4	\$0.00
Nguyen, Donna	\$0.00	99.0	\$0.00
Patni, PARIDHI	\$0.00	0.9	\$0.00
Riordan, Katy	\$0.00	5.4	\$0.00
Rosi, Matthew	\$0.00	90.5	\$0.00
Rothstein, Louis	\$0.00	11.2	\$0.00
Sal, TANMOY	\$0.00	51.9	\$0.00
Siciliano, Cecilia	\$0.00	0.3	\$0.00

Sears Holdings Corporation**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

December 01, 2018 - December 31, 2018

Recapitulation

Name	Rate	Hours	Fees
Slattery, Matthew	\$0.00	6.4	\$0.00
Smietanski, Meredith	\$0.00	73.9	\$0.00
Sorenson, Peter	\$0.00	91.7	\$0.00
Staiger, Jt	\$0.00	47.6	\$0.00
Straub, Kelsey	\$0.00	63.2	\$0.00
Torregrossa, Michelle	\$0.00	1.4	\$0.00
Treiber, John	\$0.00	2.0	\$0.00
Vajhala, Phani Kiran	\$0.00	42.5	\$0.00
Venkatasubramanyan, Srikanth	\$0.00	1.1	\$0.00
Viray, Norell	\$0.00	5.5	\$0.00
Weinert McDonnell, Lesley	\$0.00	38.8	\$0.00
Williams, Adam	\$0.00	27.1	\$0.00
Yauch, Glenn	\$0.00	6.1	\$0.00

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Airfare</i>			
Berry, Jim	12/03/2018	Roundtrip business class airfare from Dallas, TX to Chicago, IL. (reduced to coach fare)	\$522.60
Dixon, Teagan (TJ)	12/05/2018	Coach airfare from Philadelphia, PA to Lansing, MI	\$416.10
Subtotal for Airfare:			<u>\$938.70</u>
<i>Auto Parking</i>			
Fitzgerald, Connor	12/01/2018	Parking in Chicago, IL - after working hours.	\$15.00
Fitzgerald, Connor	12/02/2018	Parking in Chicago, IL - after working hours.	\$15.00
McManus, Joseph	12/02/2018	Parking in Chicago, IL - after working hours.	\$15.00
Berry, Jim	12/06/2018	Airport parking in Dallas, TX - 2 days.	\$46.13
Fitzgerald, Connor	12/09/2018	Parking in Chicago, IL - after working hours.	\$15.00
McManus, Joseph	12/09/2018	Parking in Chicago, IL - after working hours.	\$15.00
Berry, Jim	12/14/2018	Airport parking in Dallas, TX - 4 days.	\$112.84
Subtotal for Auto Parking:			<u>\$233.97</u>
<i>Auto Rental</i>			
Berry, Jim	12/05/2018	Car rental in Chicago, IL - 3 days.	\$220.87
Berry, Jim	12/14/2018	Car rental in Chicago, IL - 4 days.	\$266.41
Subtotal for Auto Rental:			<u>\$487.28</u>
<i>Auto Tolls</i>			
Fitzgerald, Connor	12/03/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.00
Weinert McDonnell, Lesley	12/03/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Williams, Adam	12/03/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Berry, Jim	12/04/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$4.85
Fitzgerald, Connor	12/04/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.00
Hoye, Jim	12/04/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$1.20
Weinert McDonnell, Lesley	12/04/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Fitzgerald, Connor	12/05/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.00
Weinert McDonnell, Lesley	12/05/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Fitzgerald, Connor	12/06/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.00
Rosi, Matthew	12/06/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$11.60
Williams, Adam	12/06/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Smietanski, Meredith	12/07/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$3.90
Straub, Kelsey	12/07/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$1.95
Weinert McDonnell, Lesley	12/07/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Berry, Jim	12/08/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$11.80
Enkhbayar, Tuya	12/08/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Fitzgerald, Connor	12/08/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.00
Riordan, Katy	12/08/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$4.50
Berry, Jim	12/09/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$5.45

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Rosi, Matthew	12/10/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$17.40
Williams, Adam	12/10/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Williams, Adam	12/11/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Hoye, Jim	12/12/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$1.95
Williams, Adam	12/12/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Berland, Taylor	12/13/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.80
Berry, Jim	12/13/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$11.80
Williams, Adam	12/13/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Straub, Kelsey	12/15/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$1.95
Williams, Adam	12/17/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Smietanski, Meredith	12/18/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$3.90
Straub, Kelsey	12/18/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$1.95
Williams, Adam	12/18/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$7.35
Hoye, Jim	12/19/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$3.80
Weinert McDonnell, Lesley	12/20/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Weinert McDonnell, Lesley	12/21/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$2.40
Berry, Jim	12/22/2018	Toll during client travel on Illinois Tollway in Chicago, IL.	\$11.80
Subtotal for Auto Tolls:			<u>\$193.20</u>

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Hotel</i>			
Mallaro, Brian	12/02/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$145.77
Berry, Jim	12/03/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Fitzgerald, Connor	12/03/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Mallaro, Brian	12/03/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$157.07
Riordan, Katy	12/03/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Sorenson, Peter	12/03/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	12/03/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	12/04/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Fitzgerald, Connor	12/04/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Riordan, Katy	12/04/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Sorenson, Peter	12/04/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	12/04/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Fitzgerald, Connor	12/05/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Riordan, Katy	12/05/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Sorenson, Peter	12/05/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	12/05/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	12/10/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Hotel</i>			
Dixon, Teagan (TJ)	12/10/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Fitzgerald, Connor	12/10/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Sorenson, Peter	12/10/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	12/10/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	12/11/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Fitzgerald, Connor	12/11/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Sorenson, Peter	12/11/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	12/11/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	12/12/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Lonnemann, Malorie	12/12/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Sorenson, Peter	12/12/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Straub, Kelsey	12/12/2018	1 night hotel accommodation at Hyatt Place in Chicago, IL.	\$111.87
Berry, Jim	12/13/2018	1 night hotel accommodation at Marriott in Chicago, IL.	\$129.95
Subtotal for Hotel:			<hr/> \$3,688.32

Meals

Sal, TANMOY	12/01/2018	Lunch for after work hours	\$10.57
Jain, Yash R	12/02/2018	Lunch for after work hours	\$1.63
McManus, Joseph	12/02/2018	Breakfast for after work hours	\$2.73
Jain, Yash R	12/03/2018	Dinner for Y. Jain for after hours work	\$13.51

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Meals</i>			
Lauret, Kyle	12/03/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Mallaro, Brian	12/03/2018	Lunch in Hoffman Estates, IL.	\$8.56
Rosi, Matthew	12/03/2018	Team dinner after working hours for M. Palagani, P. Sorenson, M. Allen, J. McManus, L. McDonnell, C. McShane, H. Price, D. Nguyen, M. Nettles, K. Straub, K. Riordan, M. Hwang, M. Rosi, B. Bougadis, M. Lew, C. Fitzgerald in Chicago, IL.	\$328.69
Berry, Jim	12/04/2018	Dinner in Hoffman Estates, IL.	\$13.31
Lauret, Kyle	12/04/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Rosi, Matthew	12/04/2018	Team dinner after working hours for M. Palagani, P. Sorenson, M. Allen, J. McManus, L. McDonnell, C. McShane, H. Price, D. Nguyen, M. Nettles, K. Straub, K. Riordan, M. Hwang, M. Rosi, B. Bougadis, M. Lew, C. Fitzgerald in Chicago, IL.	\$265.42
Allen, Michael	12/05/2018	Team dinner after working hours for B. Bougadis, C. McShane, J. Billie, M. Allen, M. Lew, M. Rosi, J. McManus, J. Staiger, B. Hunt, C. Fitzgerald, T. Berland, D. Nguyen, M. Lonnemann, K. Straub, K. Riordan in Chicago, IL.	\$533.78
Lauret, Kyle	12/05/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Staiger, Jt	12/05/2018	Dinner in Chicago, IL - after working hours.	\$15.47
Allen, Michael	12/06/2018	Team dinner after working hours for B. Bougadis, C. McShane, J. Billie, M. Allen, M. Lew, and M. Rosi in Chicago, IL.	\$145.12
Allen, Michael	12/06/2018	Team dinner after working hours for J. McManus, J. Staiger, B. Hunt, C. Fitzgerald, T. Berland, D. Nguyen, M. Lonnemann, K. Straub, K. Riordan in Chicago, IL.	\$353.87
Fitzgerald, Connor	12/06/2018	Lunch in Hoffman Estates, IL - after working hours.	\$9.50
Fitzgerald, Connor	12/07/2018	Team dinner for K. Straub, C. McShane, J. McManus, P. Sorenson, B. Bougadis, C. Castellano, S. Paul, K. Riordan, W. Farr, C. Fitzgerald, M. Rosi, M. Allen, D. Nguyen in Chicago, IL - after working hours.	\$119.24
Fitzgerald, Connor	12/08/2018	Breakfast in Chicago, IL - after working hours.	\$5.07

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Meals</i>			
McManus, Joseph	12/09/2018	Team breakfast for J. McManus, M. Lonnemann, J. Staiger in Chicago, IL - after working hours.	\$6.00
Berry, Jim	12/10/2018	Dinner in Hoffman Estates, IL.	\$12.10
Berry, Jim	12/10/2018	Lunch in Hoffman Estates, IL.	\$9.95
Berry, Jim	12/10/2018	Breakfast in Irving, TX.	\$6.56
Bougadis, Blake	12/10/2018	Team dinner after working hours for J. Staiger, T. Berland, K. Straub, M. Allen, M. Rosi, B. Bougadis, M. Lonnemann, D. Nguyen, J. McManus, P. Sorenson, C. Fitzgerald in Chicago, IL.	\$307.00
Dixon, Teagan (TJ)	12/10/2018	Lunch in Chicago, IL.	\$25.90
Dixon, Teagan (TJ)	12/10/2018	Dinner in Chicago, IL.	\$46.08
Dixon, Teagan (TJ)	12/10/2018	Lunch in Chicago, IL.	\$11.61
Allen, Michael	12/11/2018	Team dinner after working hours for B. Bougadis, C. McShane, J. Billie, M. Allen, M. Lew, M. Rosi, J. McManus, J. Staiger, B. Hunt, C. Fitzgerald, T. Berland, D. Nguyen, M. Lonnemann, K. Straub, K. Riordan in Chicago, IL.	\$319.22
Berry, Jim	12/11/2018	Dinner in Hoffman Estates, IL.	\$14.09
Dixon, Teagan (TJ)	12/11/2018	Lunch in Chicago, IL.	\$15.02
Lauret, Kyle	12/11/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Sorenson, Peter	12/11/2018	Dinner after hours in Chicago, IL.	\$23.98
Berry, Jim	12/12/2018	Breakfast in Chicago, IL.	\$6.04
Berry, Jim	12/12/2018	Dinner in Hoffman Estates, IL.	\$13.31
Bougadis, Blake	12/12/2018	Team dinner after working hours for J. Staiger, T. Berland, K. Straub, M. Allen, M. Rosi, B. Bougadis, M. Lonnemann, D. Nguyen, J. McManus, P. Sorenson, C. Fitzgerald in Chicago, IL.	\$285.40
Dixon, Teagan (TJ)	12/12/2018	Breakfast in Chicago, IL.	\$5.00
Lauret, Kyle	12/12/2018	Dinner in Chicago, IL - after working hours.	\$11.00
Berry, Jim	12/13/2018	Breakfast in Chicago, IL.	\$10.00
Berry, Jim	12/13/2018	Dinner in Hoffman Estates, IL.	\$11.87

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Meals</i>			
Berry, Jim	12/14/2018	Breakfast in Chicago, IL.	\$10.00
Rawat, Sue	12/14/2018	Dinner after working hours - 4 attendees (S. Rawat, S. Bansal, L. Likhita, U. Choudhury).	\$32.36
Berry, Jim	12/15/2018	Breakfast in Chicago, IL.	\$25.16
Rosi, Matthew	12/15/2018	Lunch in Chicago, IL - after working hours.	\$14.38
Straub, Kelsey	12/15/2018	Lunch in Chicago, IL - after working hours.	\$15.21
Subtotal for Meals:			<u>\$3,107.71</u>

Mileage

McManus, Joseph	12/02/2018	Weekend mileage from home to Deloitte office in Chicago, IL - 5 miles	\$2.73
Allen, Michael	12/03/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/03/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	12/03/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	12/03/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	12/03/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/03/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/03/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	12/03/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Riordan, Katy	12/03/2018	Mileage from Chicago, IL to Sears office - 30 miles.	\$16.35
Rosi, Matthew	12/03/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/03/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Sorenson, Peter	12/03/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	12/03/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/03/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/03/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	12/03/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Allen, Michael	12/04/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/04/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	12/04/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	12/04/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	12/04/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Hoye, Jim	12/04/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles.	\$15.81
Lonnemann, Malorie	12/04/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/04/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
Rosi, Matthew	12/04/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/04/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Smietanski, Meredith	12/04/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles.	\$22.35
Smietanski, Meredith	12/04/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles.	\$22.35

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	12/04/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/04/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/05/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Allen, Michael	12/05/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Fitzgerald, Connor	12/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	12/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/05/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/05/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
Rosi, Matthew	12/05/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/05/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Weinert McDonnell, Lesley	12/05/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/05/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Yauch, Glenn	12/05/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 26 miles.	\$14.17
Yauch, Glenn	12/05/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Allen, Michael	12/06/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/06/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	12/06/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25

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Category	Date	Description	Amount
<i>Mileage</i>			
Fitzgerald, Connor	12/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	12/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/06/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/06/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	12/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Riordan, Katy	12/06/2018	Mileage from Sears office to Chicago, IL - 30 miles.	\$16.35
Rosi, Matthew	12/06/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	12/06/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Straub, Kelsey	12/06/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/06/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/06/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	12/06/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Weinert McDonnell, Lesley	12/07/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/07/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
McManus, Joseph	12/09/2018	Mileage from home to Deloitte office in Chicago, IL - 6 miles	\$3.27
Allen, Michael	12/10/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Allen, Michael	12/10/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	12/10/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	12/10/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/10/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/10/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	12/10/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Rosi, Matthew	12/10/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/10/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Straub, Kelsey	12/10/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Williams, Adam	12/10/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Yauch, Glenn	12/10/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 26 miles.	\$14.17
Yauch, Glenn	12/10/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Allen, Michael	12/11/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Allen, Michael	12/11/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Berland, Taylor	12/11/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Hoye, Jim	12/11/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles.	\$15.81
Hoye, Jim	12/11/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles.	\$15.81

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Lonnemann, Malorie	12/11/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/11/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL- 35 miles.	\$19.08
Rosi, Matthew	12/11/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/11/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Williams, Adam	12/11/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Allen, Michael	12/12/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/12/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	12/12/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25
Fitzgerald, Connor	12/12/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
Lonnemann, Malorie	12/12/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL- 35 miles.	\$19.08
Lonnemann, Malorie	12/12/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
Rosi, Matthew	12/12/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/12/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Williams, Adam	12/12/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Allen, Michael	12/13/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Allen, Michael	12/13/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Berland, Taylor	12/13/2018	Roundtrip mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL - 61 miles.	\$33.25

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Fitzgerald, Connor	12/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 35 miles.	\$19.08
Fitzgerald, Connor	12/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 35 miles.	\$19.08
McManus, Joseph	12/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Rosi, Matthew	12/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/13/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	12/13/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Straub, Kelsey	12/13/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Williams, Adam	12/13/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Borcher, Scott	12/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Borcher, Scott	12/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Rosi, Matthew	12/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	12/17/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	12/17/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	12/17/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Straub, Kelsey	12/17/2018	Mileage from Hoffman Estates, IL to Lincoln Park, IL - 32 miles.	\$17.44
Straub, Kelsey	12/17/2018	Mileage from Lincoln Park, IL to Hoffman Estates, IL - 32 miles.	\$17.44

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Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Williams, Adam	12/17/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Borcher, Scott	12/18/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Borcher, Scott	12/18/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Hoye, Jim	12/18/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles.	\$15.81
Hoye, Jim	12/18/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles.	\$15.81
McManus, Joseph	12/18/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
McManus, Joseph	12/18/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Smietanski, Meredith	12/18/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles.	\$22.35
Smietanski, Meredith	12/18/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles.	\$22.35
Smietanski, Meredith	12/18/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles.	\$0.00
Smietanski, Meredith	12/18/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles.	\$0.00
Sorenson, Peter	12/18/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	12/18/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Williams, Adam	12/18/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Borcher, Scott	12/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 30 miles.	\$16.35
Borcher, Scott	12/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 30 miles.	\$16.35
Hoye, Jim	12/19/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles.	\$15.81

Sears Holdings Corporation

Deloitte & Touche LLP

Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Mileage</i>			
Hoye, Jim	12/19/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles.	\$15.81
Lonnemann, Malorie	12/19/2018	Mileage from home in Chicago, IL to Sears office in Hoffman Estates, IL- 35 miles.	\$19.08
Lonnemann, Malorie	12/19/2018	Mileage from Sears office in Hoffman Estates, IL to home in Chicago, IL - 35 miles.	\$19.08
Rosi, Matthew	12/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 34 miles.	\$18.53
Rosi, Matthew	12/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 34 miles.	\$18.53
Sorenson, Peter	12/19/2018	Mileage from Hoffman Estates, IL to Chicago, IL - 31 miles.	\$16.90
Sorenson, Peter	12/19/2018	Mileage from Chicago, IL to Hoffman Estates, IL - 31 miles.	\$16.90
Staiger, Jt	12/19/2018	Mileage from La Grange, IL to Hoffman Estates, IL - 20 miles.	\$10.90
Yauch, Glenn	12/19/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 26 miles.	\$14.17
Yauch, Glenn	12/19/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 26 miles.	\$14.17
Weinert McDonnell, Lesley	12/20/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/20/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/21/2018	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles.	\$17.44
Weinert McDonnell, Lesley	12/21/2018	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles.	\$17.44
Subtotal for Mileage:			<hr/> \$2,546.52

Transportation

Mallaro, Brian	12/02/2018	Lyft from airport to hotel in Chicago, IL.	\$33.66
Mallaro, Brian	12/04/2018	Lyft from hotel to airport in Chicago, IL.	\$43.66

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December 01, 2018 - December 31, 2018

Category	Date	Description	Amount
<i>Transportation</i>			
Mallaro, Brian	12/05/2018	Lyft from airport to home in Minneapolis, MN.	\$25.56
Rosi, Matthew	12/09/2018	Uber in Chicago, IL - after working hours.	\$7.30
Dixon, Teagan (TJ)	12/10/2018	Taxi tip in Chicago, IL	\$2.00
Dixon, Teagan (TJ)	12/10/2018	Taxi from hotel to client site.	\$9.33
Dixon, Teagan (TJ)	12/10/2018	Taxi tip in Chicago, IL	\$1.00
Dixon, Teagan (TJ)	12/10/2018	Taxi from Chicago airport to hotel.	\$42.00
Dixon, Teagan (TJ)	12/10/2018	Taxi from dinner to hotel as transportation during travel	\$7.79
Dixon, Teagan (TJ)	12/10/2018	Taxi from Hoffman Estates, IL to dinner as transportation during travel	\$9.58
Dixon, Teagan (TJ)	12/10/2018	Taxi tip in Chicago, IL	\$3.00
Enkhbayar, Tuya	12/10/2018	Car service from Deloitte office to home in Chicago, IL - after working hours.	\$10.48
Dixon, Teagan (TJ)	12/11/2018	Taxi from Hoffman Estates, IL to Chicago airport.	\$36.17
Mason, David	12/18/2018	Taxi from home to Hoffman Estates, IL	\$12.01
Mason, David	12/19/2018	Taxi from home to Hoffman Estates, IL	\$12.68
Subtotal for Transportation:			\$256.22
Total			\$11,451.92

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Expenses Sorted by Category for the Fee Period

December 01, 2018 - December 31, 2018

Recapitulation

Category	Amount
Hotel	\$3,688.32
Meals	\$3,107.71
Mileage	\$2,546.52
Airfare	\$938.70
Auto Rental	\$487.28
Transportation	\$256.22
Auto Parking	\$233.97
Auto Tolls	\$193.20